"A" Collection

App. F. IX-4

Previous References
V. P. 46-34(2,3,4)

193 ?.
(Legs)

File No. 7838
Serial Nos. 1

Letter References

179

GENERAL AND REVENUE SECRETARIAT

Serial Nos. one only.

Part ~~B~~ for March, 1939.

SUBJECT.

Promulgation into Law of the Mysore Village Panchayet (Amendment) Bill.

61) To The Compiler, Laws.
No. P 311 of 15.7.38.

WD 0295—GPB—22,500—13-8-37

Ordered that the Act further to amend the Mysore Village Panchayet Act be published as Act No. ~~IX~~ X of 1938 in the Mysore Gazette

Mirza Nazeer Hussain
20/3/39.

para 6 of the note in file VP 46-34 (Secret minute)

"This question may well be discussed at the next officers' meeting"

dated nil 22.5.36.

For perusal.

Secy (Revenue Member) / this Chief Secy

dated 25.5.36. dated 27.5.36. dated 31.5.36

Please note the above order for taking action at the proper time.

dated 27.5.36

Secy

dated 27/5/36

Remember to issue the necessary orders for Taxation

11/6/36

The Revenue is requested to state whether there is likely to be an Officers' meeting at Ngome during the months of June & July 36 for a new Revenue Member.

27/5/36

No instructions have been received thus far. In case a meeting is ordered to be held, a list of subjects to be discussed at the meeting will be called for from the Branches & offices in due course.

Secy. to the H.E.H. the Nizam's Govt.
27-5-36.

3 Spl. reminder to the D.C. first week of

30/6/36. For perusal before issue

1/7/36

Dev: Secy

5 5.7.36 6/7/36

No. L201 of 8.7.36 to H.E. the Nizam's Govt.

Rev: Commr in Ingpore.

Another Spl. D.O.R. first week for Consdn.

24/7/36

4/8/36

The Rev: Commr in Ingpore

Issued No. L1671 of 4.8.36 (Secret)

8 JUL. 1936 GENL & REV. SECTT.

11/7/36

NOTE—Contn. Sheet.

See P...

TYPING SECTION 1 AUG. 1936 GENL & REV. SECTT.

11/8/36

The Revenue Comr in his note no C 3960/34-35 dt 8/11 p. 36 forwards for the approval of Govt draft amendments to the Regulation and Rules as desired, together with a brief memo on the subject.

2 The Revenue Comr has suggested amendments of secs 36, 38 & 40 of the V.P. Regulation and consequential changes in the rules issued under the aforesaid sections. The proposals are made in pursuance of para 5 of G.O. dated 7.5.36. (Flag P).

3 As regards the amendments to the Regulation, it is a question of changing the policy now to be adopted. The Law Section may perhaps be requested to scrutinize the amendments proposed.

4 As regards the rules before amending them they

* Perhaps to be referred to the Standing Committee for Legislation, should one be appointed

require to be previously publi~~s~~ inviting objections, if any, under sec 6 s-(3) of the Repu~~s~~ With refce to the minute of the First Member of Council (para 56 of the notes in ~~App~~. 46-34-35 2-3-34) & parties of the Secretariat as well as (Para 5 ~~of~~ it is seen from the rules proposed that the Rev Comr has proposed that the work of collecting all the taxes be entrusted to village officers

+ Flap M

11 Kind reference is invited to the orders of the Dewan at para 61 of the notes in the file which relate to the effect that this question may well be discussed at the next Officers' meeting. It is for orders if action in this file regarding the amendments proposed may be taken now or put off till the subject is discussed at the next meeting of Officers.

Reverse of flap N

~~Perhaps~~

A

for 12 Copy of the V. P. Manual is put up

15/8/36

13 A— Perhaps this may first be discussed at the 2nd Officers' meeting

for Secretary's perusal

14 also at a Standing Committee meeting 18/8/36

Dev: Secy

Secretary 15 Aug 19/8/36

Secretariat 21/8/36

Secy B file 30/8/36 for 15 19/8/36

DEPT. OF THE SECOND MEMBER OF COUNCIL 20 AUG. 1936 No. 1242

NOTE—Contn. Sheet.

16 The Revenue Branch is requested forthwith state if an officers meeting would be held ~~at Mysore~~ on or before the R. a meeting of ~~during~~ the Dasara at Mysore

R 1112
8/10/36

for 8/10/36. L.S. to Mr W.C.

17 The file relating to the question as to whether a meeting of officers should be held during the Dasara (1936) has been submitted to the Dewan & his orders are awaited.

AHP. 8-10-36 To the L.S.G. Br W.C.

18 Submitted for perusal. The receipt of orders will be awaited.

for 8.10.36

10/10/36

Dy B for 10/10/36

Mr P.C. Please see the file. The Dewan's orders are awaited. Please submit the draft proceedings for approval

for 11/11/36

19 L.S. Br W.C. for favour of putting up an extract of the decisions arrived at at the meeting on this subject.

for 7/11/36

20 Proceedings of the meetings of officers have not been approved yet. A copy thereof will be sent as soon as the decisions arrived at are approved

AHP 7-11-36 To L.S.G. Br W.C.

21 Submitted for perusal. The receipt of the proceedings will be awaited.

for 7.11.36

9/11/36

22 The draft proceedings of the meetings of officers held on 9/10/36 before the Dewan's Retirement Secretary for approval

for 10/12/36.

To the L.S.G. Br W.C.

for G File 4/37 dated 4/12/36

for 9/11/36

Revenue Spees responsible

V.P dues 5

Serial No.

Vide my letter dated 24.X.1936 addressed to the Hon'ble Minister for Revenue

My Kind reference is invited to the decision arrived at at the Spees' meeting held at Ngme on 24.X.1936 on the above subject. vide 23 (page 8 of the proceedings)

2 The Rev Comr's proposals for amending the Regulation (VP) of the Rules have been received and are in this file.

3 It is for orders whether this may be brought up at a meeting of the Standing Committee for Rev Sf - or (vide para 15 of the V. Rules Supra)

Sd 28/12/36

For 28/12/36 Dep: Secy)

4601/28/12

27 If the principle is first appd, the amounts may be examined later.

28 As regards the main principles, the amounts are calculated to restore the contribution of the Rev. Dept to a large extent and thus reduce the responsibility of the Village Panchayats. In many cases the urge for collection has been absent as accounts may be balanced. If the V.Ps are encouraged to spend the money as works of great public utility and supervision exercised by the Revenue Staff, there might be an improvement in the collections. Where the V.P has been very negligent, it

NOTE—Contn. Sheet.

WD 0417--GPB—30,000—8-9-36

Revenue

Powers responsible for Maintenance Village Panchay

File No. 9 246 129 of 1936 General and Revenue Secretariat

Serial No.

DEWAN'S OFFICE
7 JAN. 1937
No. 2408

OFFICE OF THE SECOND MEMBER OF COUNCIL
JAN 1937
NO 4464

matter be entrusted. All the matters under T.A. Act may perhaps be true and if even then enforcement is impossible there this drastic remedy may perhaps be thought of. In any case, the remedy suggested a pension are not to be used in the case of the 237 Gen V.P.s which are functioning satisfactorily

Secretariat

1.1.37

2/1/37

30 This certainly involves a question of principle, as to how far it is desirable to relieve V.P.s of the responsibility of assessing and collecting taxes. Another point to consider is whether the Amildars and Sub Amildars can take over all this detailed work without an appreciable addition to the staff & without detriment to their other duties

31 If the Dewan agrees the matter may be considered at the time of the Council after the 1st March's return from leave

5/1/37

Dewan 32

7-1-37

5.1.37

Chief Secy 33 CS

CHIEF SECRETARIAT
C.S.
8 JAN 1937
GOVT. OF MYSORE.

For Disposal at a meeting.

No. C. 162 of

1936-1937

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

Subject

(clause.....of the schedule)

34 Question of amending the Village Panchayet Regulation and the Rules thereunder, so as to make the Revenue Officers responsible for the fixing and collection of Village Panchayet taxes.

Circulated to the Members of Council.

By Order,

18th January 1936

Chief Secretary to Government.

4317 20.1.37 First Member of Council. 35 J 20/1

Second Member of Council. 36 (Seen)

C.S. 21/1

724/8 (9) (8) C 162 8

Subject. -

Question of amending the Village Panchayet Regulation and Rules thereunder, so as to make the Revenue Officers responsible for fixing and collecting Village Panchayet taxes.

37

....

OPINION OF THE COUNCIL.

38 Note. The Rev. Commr. may be consulted further in this matter. MMS 30/1

The Dev. Secy, with compts

39 MMS 30/1 MM. 1.2.37 8/2/37

MM

Regulation & the rules framed thereunder 19

General and Revenue Secretariat | VP File No. 46 729 729 of 1934-35 | [App. F. III—2

Serial No:

40 Subs for orders whether the file may be forwarded unofficially to the Rev. Comr. for favour of further remarks.

2/2/37

2/2/37

OFFICE OF THE SECOND MEMBER OF COUNCIL. -4 FEB 1937 NO 5544

Dev: Secy) 41

For instructions

3.2.37.

3/2/37

5/2/37

42 Idea was entertained that the matter should be taken over with the Revenue Comm. at a Council meeting

4/02/37

Chief Secy with compts

5.2.37

5/2/37

CHIEF SECRETARY. C.S. 5. FEB. 1937 GOVT. OF MYSORE.

43 CB. Note & take action in good time before the next Council meeting

5/2

NOTE—Contn. Sheet.

WD 0417—GPB—80,000—8-9-36

Extract from the Proceedings of the 956th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 10th March *19* 37

30. Subject. -

Question of amending the Village Panchayet Regulation and Rules thereunder, so as to make the Revenue Officers responsible for fixing and collecting Village Panchayet Taxes.

OPINION OF THE COUNCIL.

44

The proposal of the Revenue Commissioner to transfer the responsibility of assessing and collecting Panchayet taxes to the Amildar may be approved and the amendments suggested examined.

SD/- MIRZA M. ISMAIL,
DEWAN OF MYSORE.

Secretary to Govt.
Rev. Dept; w.c

45

12.3.37.

12/3/37

"EXTRACT"

Chief Secretary to Government.

WD 1471—GPB—2,000—1-3-21

Amendment to make the Revenue Officers responsible for fixing & collecting V.P. taxes (11)

General and Revenue Secretariat — V.P. File No. 729/46 of 1934-35 [App. F. III—2

DEWAN'S OFFICE 6 APR. 1937 No. 4233

RECORD OFFICE OF LEGISLATIVE COUNCIL 1937 NO. 6846

Serial No.

Submitted with a D. F. N.

46 The subject has also been included in the draft agenda of subjects which will come up for discussion at the meeting of the Standing Committee for L. S. G. etc., to be held on the 24th April 93.

Gaz 29.3.37.

47 D. F. N. for approval. 30/3/37

Secy: Secy) ... D F N may draft action ...

30.3.37. 31/3/37

Secretary 48 31.3.37 31/3/37

6935/313

49 Final Note Signed by Member. 2/4/37 2/4/37

CC6 — 2.4.37

50 D. F. N. is put up 5/4/37

Gaz 5.4.37

Dewan) 6/4/37

6-4-37

NOTE—Contn. Sheet.

WD 0417—GPB—80,000—8-9-36

(12)

File No. of 193 | General and Revenue Secretariat

Serial No.

52 The subject was placed before the meeting of the Standing Committee held on 1st May 1937, the note having been previously circulated. The general opinion of the Standing Committee on the subject is noted below:--

53 The Standing Committee thought that amendment in the manner proposed is very necessary in the interests of panchayet administration.

6/5/37 For perusal.
6/5/37

Dev : Secy

7/5/37
7/5/37

Subject.—

Amendment of the Village Panchayet Regulation and the Rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayets.

54 After the introduction of the Village Panchayet Regulation, the duty of fixing and collecting the Panchayet taxes devolved on the Chairmen of the Panchayets. Experience has shown that the chairmen are not attending to these duties properly and are taking little or no interest in the matter of collection. This has resulted in a large accumulation of arrears of Village Panchayet taxes. Even the experiment of entrusting Village officers with the work of collecting Village Panchayet taxes except where the Village Panchayets wanted to look after the work themselves has not proved satisfactory, inasmuch as the arrears have gone up to nearly 40 lakhs of rupees. In view of these facts, the Revenue Commissioner suggested, while submitting the recommendations of the Agriculturists' Relief Committee in regard to the collection and remission of arrears of Village Panchayet taxes that, in order to ensure prompt collection of taxes in Village Panchayets, the old system under which the Revenue officers were made responsible for the ~~fixing~~ assessment and collection of mohatarfa taxes may be renewed, by suitably amending the Village Panchayet Regulation and the Rules thereunder. This suggestion was approved by the Government and the Revenue Commissioner was requested to take further action accordingly. The Rev. Commissioner has now submitted draft amendments to the Regulation and the Rules thereunder. The brief note accompanying his report explains the necessity for revising the existing procedure and for reverting to the old system under which the Revenue officers were responsible for ~~fixing~~ assessment and collecting the mohatarfa taxes.

55 The subject was also considered at the meeting of officers held in Mysore on 24th October 1936 when it was decided

that the question of amending the Regulation may be submitted for consideration, pending which the Revenue Commissioner may take suitable action to recover the arrears.

56 When the file of papers came up before me, I minuted as follows:-

"This certainly involves a question of principle as to how far it is advisable to relieve Village Panchayets of the respor sibilities of assessing and collecting taxes. Another point tc consider is whether the Amildar and his subordinates can take over all this detailed work without an appreciable addition to the staff and without detriment to their other duties".

57 The subject was considered at the meeting of the Council held on 10th March 1937 when the Revenue Commissioner was also present by invitation and the following resolution was recorde

"The proposal of the Revenue Commissioner to transfer the responsibility of assessing and collecting Panchayet taxes to the Amildar may be approved and the amendments suggested examined".

58 Further action will be taken to give effect to the above opinion of the Council. In the meanwhile, I submit the papers for His Highness' gracious perusal.

M N Ramaswamy

Bangalore,
3rd April 1937.

MEMBER OF COUNCIL.

Submitted to His Highness.

I submit herewith a Final Note by the SECOND *Member of Council on the subject of* amendment of the Village Panchayet Regulation and the rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayets *for His Highness' gracious ~~approval.~~* perusal.

Mirza M. Ismail
Dewan.
8-4-37

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

60 Amendment of the Village Panchayet Regulation and the rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayets.

Order.

~~KRW~~
9/4/37

General and Revenue
Secretariat.

SUBJECT :—

Amendment of the Village Panchayat Regulation and the rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayats.

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

63) Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders.* (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Government.

Through the Secretary to Government,

Development Department. WD 13/4/37

FIRST MEMBER OF COUNCIL.

64 SM 14/4.

7239
13.4.37

SECOND MEMBER OF COUNCIL. 65 Seen 13/4/37

66 Development Secretary with compliments.

MK 14/4

XX

WD 14/4/37

NOTE.—Contn. sheet.

WD 1170—GPB—1,000—21.12.36

Serial No.

67 The Revenue Secy has proposed amendments to sections 36, 38 and 40 of the V.P. Regulation appear to be allright.

68 In regard to the rules proposed, they may be taken up after the regulation is amended in respect of the above sections, as the rules require to be previously published before final publication.

69 It is a point for consideration whether, under the proposed arrangement provision is not to be made for deducting a portion of the taxes received towards meeting the establishment charges in the Zelnik office and paying for making up a certain percentage of the V.P.s for approval on specified objects.

70 The Law Secretary may be asked to scrutinize the amendments to the V.P. Regn as proposed by Revenue

25/5/37 71 The draft amendments to the Recruitment Regulations

WD 0417--GPB--30,000-8-9-36

Amendments to the V.P. Regulation

19

File No. of 193 . General and Revenue

Serial No.

The Rev Com^r seem to be all right. The Law Department must be requested to scrutinise them.

It is possible that this additional work devolving on the Rev Department may require clerical help in the Taluk offices & may also entail additional expenditure which would properly be debitable to the Panchayat Fund. This is however a matter which may perhaps be provided for in the rules later on if necessary.

Dept Secy

31.5.37

7/2

MW. 1.6.37. W 1/6/37

Law Secy

1/6/37

85-33
31/5

288
Law
MKR
1.6.37

Submitted.

73 Certain Amendments to the Village Panchayat Regulation and Rules are proposed. The proposed amendment appears to be alright

1/6

Serial No.

74 The draft amendments to the Regulation seem to be all right.

75 It is proposed to omit Sechi 40 (4) It is a matter for consideration whether it is not desirable to retain the provision relating to recovery by the Deputy Commissioners of each others' ~~dues~~ demands.

76 Draft Rules may be taken up for consideration after the Regulation is amended

BSR 11.6.37

Asst. Secy Ls.G. Dept W.C. 11.6.37

77 Provision to enable Dy: Commr of other Dts to receive claims of Village Panchayats as suggested is necessary. The Asst Secy. Law Section will be requested to prepare a suitable section.

Dy. Secy (Ls) 13/6/37

78 Please put up at Bangalore

15-6-37 1961

79 Returned as directed above

P.T.

49/36

NOTE—Contn. Sheet.

WD 0417--GPB--30,000--8-9-36

P File No. 46 of 193 — General and Revenue Secretariat

Collection of V.P taxes

Serial No.

84- may be stated here that there was a representation at the R. A sessions on this subject and the ... was unanimously in favour of entrusting the collection of Panchayet taxes to the R department

85 As the matter has to go before the R. A, it is for orders in the statement of general principle underlying the measure may be put up, along with a draft bill for consideration

Ver. D.No 5084/36 V.P. 23-36-b returned to Govt. Govt. Memo No 39/B/36 dt 30/8/36

86 Reference orders dated 15/6/37 supra

Jun 28/6/37 Dev. Secy

Jun 23/6/37

4132 25/6

87 MW. 19.7.37

88 A statement of the general principles may be put up for approval.

2 19/7/-

89 Sealed - with a draft

22/7

90 The draft note has been revised & subp. After approval Representn to the Resy, it will be got typed

Notes submitted pp 26/7/37

91 Put up typed copy of the revised draft.

2 26/7/-

92 Signed note

93 Draft copy of the statement of General

T.J. 26/7/37

2/7/37 Jun

94

RECEIVED 20 JUL 1937

Regulation (2)

Serial No.

principles for the Amendment of the Mysore Village Panchayath Regulation Bill is for approval

2/27/1-

Leiry L.S.S.)

90 Legislation may be considered

~~(November~~ 2877

Asst. Leiry Law Office N.C.). 2/4/1-

30 V Law BAR 1887

91 I would like to propose the following changes for consideration

92 The words 'Chairman of the' in lines 8 and 9 may be omitted.

93 In page 2, the portion in square brackets, viz 'In view of ..... Considered may be omitted, and the following may be added as a separate paragraph in its place :-

'After a careful examination of the working of the various arrangements so far adopted by Government for the collection of Village Panchayat taxes, it is found that the only remedy to ensure prompt collection of village panchayat taxes and thereby provide sufficient funds for undertaking works of permanent utility is to revert to the old system under which the Revenue Officers were entirely

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

responsible for fixing and collecting municipal taxes.'

94 The last paragraph may be omitted and the following be added :-

'The present bill is intended to give effect to the change in procedure. The main features of the bill are (i) Under the revised procedure the Amildar will be responsible for fixing the rates of obligatory taxes to be levied and for the preparation of the assessment list in respect of each Panchayat in the Taluk. The power to levy optional taxes is continued in the Panchayats, but collection of these taxes also will be entrusted to Amildar. Ample provision is made for the assessees to prefer objections etc. (ii) The period of limitation for the recovery of the Village Panchayat dues is enhanced from three to six years. (iii) As a result of the change of procedure in the collection of Village Panchayat taxes, certain consequential changes have been effected in the Rules re-remission and refund of Village Panchayat Taxes.'

BKA

L.S.G.

L.S.G.)

95 [illegible] draft [illegible] the statement as [illegible] by the Minister [illegible]

Serial No.

96 Draft Statement of principles of the Bill as revised by the Law Section is putup for approval.

Jan 19.8.37

Secy. (L.S.G.)

2/19/8.

97 20.8.37 Submitted 2/3/9/-

II member)

98 Mem 3/9/37

4.9.37

2/4/9/-

99 Protection Branch for kindly taking further action.

Rmr 4/9/37

A D.F.N. is submitted for approval

Jan 10/9/37

101 As it is considered necessary to obtain the Raciant approval of His Highness for placing the Statement of General Principles of the Bill before the R. the D.F.N. is submitted for approval.

Secy (L.S.G.)

2/10/9/-

102 10.9.37

II member)

103 The file may be sent to the Chief Secy for further orders.

104)

SECY. LOCAL SELF GOVT. 20 AUG. 1937 GOVT. OF MYSORE.

SECY. LOCAL SELF GOVT. 10 SEP. 1937 GOVT. OF MYSORE.

OFFICE OF THE SECOND MEMBER OF COUNCIL. 13 SEP. 1937 No. 2157

CHIEF SECRETARY. C.S. 13/9

NOTE—Contn. Sheet.

For Disposal by Circulation.

No. C. 86

of 1937-38

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

Subject

2005

Bill to amend the Mysore Village Panchayet Regulation.

105) *Circulated to the Members of Council.*

By Order,

Chief Secretary to Government.

13th September 1937

1145
1416 First Member of Council. 106) 1412 14/9

2132
14.9.37 Second Member of Council. ~~107~~) (Seen)

107) for favour of final note.
Second Member.)

108) F. N. Signed by Member. MS 14/9

CBS 16/9 109) S. N. put up.
Dewan)

MS 17.9.37

Final Note by the Second Member of Council.

Subject.—

Amendment of the Village Panchayet Regulation and the Rules framed thereunder in regard to the assessment and collection of taxes in village panchayets.

(Vide 2nd Page 134) 110) I beg to invite kind reference to my Final Note dated 3rd April 1937 on the above subject. The amendments proposed by the Revenue Commissioner so as to make the Revenue officers responsible for assessing the rates of obligatory taxes to be levied and for the preparation of the assessment lists in the village panchayets in the State have since been examined and found suitable.

111) I solicit His Highness' gracious approval to a statement of general principles of the Amending Bill being placed before the next Sessions of the Representative Assembly and to a Bill being introduced for the purpose later on in the Legislative Council.

N M Ramaswami

MEMBER OF COUNCIL.

Camp Mysore,
16th September 1937.

27

Submitted to His Highness.

I submit herewith a Final Note by the Second Member of Council regarding the amendment of the Village Panchayet Regulation and the Rules framed thereunder in regard to the assessment and collection of taxes in village panchayets for His Highness' gracious approval.

Mirza M. Ismail

Dewan.

17-9-37

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Amendment of the Mysore Village Panchayet Regulation and the Rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayets.

113

Order.

~~KRW~~

20/9/37

Secretariat.

SUBJECT:— Amendment of the Mysore Village Panchayet Regulation and the Rules framed thereunder in regard to the assessment and collection of taxes in Village Panchayets.

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

114

Circulated to Members of Council for perusal of His Highness' orders before/~~after~~ issue of orders.* (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Government.

Through the Secretary to Government,

.....L.S.G..... Department.

23/9/37

115

FIRST MEMBER OF COUNCIL.

24/9

116

2361

23/9/37

SECOND MEMBER OF COUNCIL.

23/9/37

Secy. L. S. G.

With Compliments.

25/9/37

25/9/37

NOTE.—Contn. sheet.

WD 1170—G.P.B.—1,000—24-12-36

D 8643/43

Serial No.

R. a 117) Section for kindly receiving two copies of the statement of general principles Revenue matters & returning the file herein

27.9.37

Copies taken
DOS
27.9.37

118) The principles of the Bill were discussed at the R. a sections this month and were accepted by the Assembly

119) A Bill has now to be prepared. In order to do this, the discussions are necessary. If approved, R. a Section will be requested to send a copy of the discussions on the subject

For 27.X.37 R. a Section

120) A copy of discussions on the subject is sent up.

L. S. G. Gr 6/12/37

6/12

121) A draft Bill amending the V.P. Act - is laid for approval The Hon

OFFICE OF THE SECRETARY
27 OCT. 1937
REPRESENTATIVE ASSEMBLY AND LEGISLATIVE COUNCIL.

10 DEC. 1937

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-9-37

s/ V. P. Amendment Bill

File No. of 193 . General and Revenue Secretariat

matters referred to in the course of the discussion on this subject in the last R.A. meetings will be provided for while framing rules under the Act as now amended.

(IV) If this Bill has to be introduced in the L.C. meeting on the 29th inst. it will have to be published by a Gazette extraordinary on the 3rd January 1938.

(V) The draft Bill is for approval

for 29.12.37

(Dey L.V.S) 2/23/14.

(VI) Draft Bill to amend the V.P. Act so as to give powers to Municipal trustees and enact V.P. rules is for approval. The powers remain in the V.P. in exceptional cases will be provided for in the rules to be framed, as suggested during the discussions in the R.A.

(VII) I understand that matters re amendments in the Insurance Act & Company Law will be forthcoming in a Gazette Extraordinary on 3rd Jany & this Bill may also be published simultaneously

Yes
23.12.37 2/24/14

(Member)

OFFICE OF SECOND MEMBER OF COUNCIL. 23 DEC. 1937 No. 4.S.D.6.

V. P. Regulations — Amendment Act. 32

General and Revenue Secretariat | File No. 46 of 1937 | App. F. III—2

Serial No.

126) It is not intended that the Panchayat should be debarred of the power of determining the rates of taxation under section 35 or the power to levy optional taxes under section 36. It is only the assessment & collection of such taxes that will be transferred to the Amildar. The amending bill has to be carefully drafted in consultation with Legis. Sect

MLL
26/1/37)

OFFICE OF THE SECOND MEMBER OF COUNCIL
31 DEC. 1937
No. 46-8-8

Pl
26-1-37)
2/2/1/37.

Vide enclosure page 76

Legis. Section)

127) The amendment to Sect Section 38 (1) does not seem necessary.

Sections 36, 37 and 40 have been redrafted by me in the draft flagged H.

Immediate
Please del. the draft bill with the statement. Gilbd
2/31/1/37

POKR
30.12.37

Asst. Secy
L.S.G. for
WC)

Typed Sent for 31-12-37

Vide enclosure 128) Draft Amendments to the Mysore Village Panchayat Act. 1926, as drafted are by the Law Section is for approval.

2/31/1/37

Pages 77 to 79

Leroy L.S.G.)

NOTE—Contn. Sheet.

WD 0417—GPB—30,000—8-9-36

Pl
31/12/37

H. Secretary)

File No. | of 193 . | General and Revenue Secretariat

Serial No.

Vide 127) The draft bill and statement of Objects and reasons are approved Hence may be taken to publish the bill in due time to enact its enforcement at the next meeting of the L.C

Vide 127 Vide endorsement 77 to 77

MM
1/1/38.

Vide endorsement 130 & 131 & 132

130) If approved This will be published on Monday the 3rd January 1938 under Rule 8 of the Rules & Business of the Council

hg
1.1.38.

MM
1-1-38

hg
1.1.38.

publish today

hg
3.1.38.

131) 20 L.C Office for necessary action

SLC
3/1/38

132) Two copies of the Bill have been taken for further necessary action

Prot. Br.)

3/1/38 hg 3.1

Serial No.

133) submitted with a D.O. 2nd member) 19/1

SECOND MEMBER OF COUNCIL, 20 JAN. 1933 No. 5253

Nil 20/1/3

134) may be sent to L.C. office for kindly noting the name of members of S.C. to whom the bill was referred at the last meeting.

L.C. Office

THE SECRETARY

24/2/3 Work

135) The names are noted below:—
1. Mr K. V. Anantaraman,
2. " A. T. Kesaviengar,
3. " H. V. Ramaswami,
4. " T. E. Ramayer,
5. " M. C. Linge Gowda,
6. " S. Nijalingappa.
7. Dharmapravartha Sri L. Nagappa Esq.
8. Mr D. Ramachandra, &
9. The Second Member of Council (Rajamantraprawina N. Madhava Rao).

Proty Grs 24/3/38.

136 The meeting of the Select Committee has been fixed for 4th April 38. Send with an abstract note

24/3. 137) issue by M.3 Issued vide P.S. 298-305. 27/3

WD 0417—GPB—30,000—3-9-36

35

V. P. Bill

File No. of 193 . | General and Revenue Secretariat

Serial No.

136) I am requested by the S. C which has been signed by all the members. A copy of the Bill as amended is also sent herewith. For orders if they may be sent to the S.C office for publication

YCS/LG/ 11/4

11/4.

137) The S.C Office with 3 copies of the report & a copy of the Bill as amended.

18/4/38

LG/ 18/4

a copy of

138) Three copies of the Report and the Bill as amended have been taken.

Prot^r Br.)

19.4.38

LG/ 19.4

LG/ 19.4

OFFICE OF THE SECRETARY
19 APR. 1938
LEGISLATIVE ASSEMBLY AND LEGISLATIVE COUNCIL
L. C. Sec.

Serial No.

OFFICE OF THE SECOND MEMBER OF COUNCIL, 9 JUNE 1938 No. 9.L.G.

The S. C report has been published and will have to be presented at the ensuing L. C meeting.

The following motions may, if approved, be included in the agenda

(a) motion that the report of the S. C & the Bills as amended be taken into consideration

(b) motion that the Bills as amended be passed

Secretd. for orders.

Sec 8/6. 2nd Member) 142) Mem 9/6/38 — Ldy 8.6

143) 9.6 L. C office for notes & circulation

Sec. 11/6. 144) Noted and put'd) Prot. Br. 11.6.38

145) The Bills were passed by the Secretd. with a D. O. N. for presenting & taking the Bills into Council

Sec 13/6. Typed dft Secretd. 2nd Member) 146) 2.7 — Ldy 2.7

146 Vide 145. 4/7. Secretary's papers Sec 11/6 and 13/6 filed

TYPING BRANCH 2 JULY 1938 GEN. & REV. SECT.

NOTE—Contn. Sheet. WD.0284—GPB—30,000—13-8-37

37

Vr P Bite.

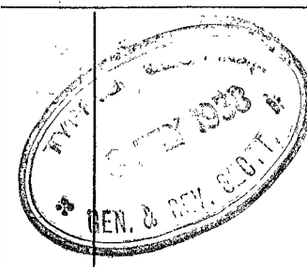
File No. of 193 . General and Revenue Secretariat

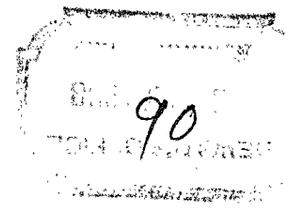
147) D.S.P. please log 6.7

146) D.S.P. Surbhi.

6/7 Dewan)

log 6.7





3.8

Final Note by the First Member of Council.

Subject.—

Promulgation into law of the Mysore Village Panchayet (Amendment) Bill.

149) On the 20th September 1937, His Highness was graciously pleased to approve of the proposal to introduce the Village Panchayet (Amendment) Bill. The Bill was introduced in the Legislative Council in January 1938. The Bill as amended by the Select Committee to which it had been referred was passed by the Legislative Council at its recent Session.

150) I solicit the gracious sanction of His Highness to promulgate the Bill into law.

-Mr Majagopal

MEMBER OF COUNCIL.

Bangalore,
4th July 1938.

39

Submitted to His Highness.

151) *I submit herewith a Final Note by the* FIRST *Member of Council on the subject of* Promulgation into law of the Mysore Village Panchayet (Amendment) Bill,

for His Highness' gracious approval.

Mirza M. Ismail

Dewan.

Bangalore,

6th July 1938.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation into law of the Mysore Village Panchayet (Amendment) Bill.

Chief Secy
Dy
10-7-38

LTM
11/7

15/7

Order.

~~KRW~~
8/7/38

General and Revenue
Secretariat.

41

SUBJECT:—

Promulgation into Law of the Mysore Village Panchayat (Amendment) Bill.

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

153) Circulated to Members of Council for perusal of His Highness' orders before / after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

[illegible]
Chief Secretary to Government.

Through the Secretary to Government,

.....Department.

154)

383
11/7

FIRST MEMBER OF COUNCIL.

11/7

39
11.7.38

155) SECOND MEMBER OF COUNCIL.

11/7/38

156) The necessary rules may be drafted early

[illegible]

12/7

NOTE.—Contn. sheet.

WD 1467—GPB—500—23-2-38

V. P Amendments etc

General and Revenue Secretariat. Legs File No. 7 of 1938.

Serial No.

157) Subm. with a draft Bill directing the publication of the Act as Act XIV of 1938
Sec
13/7/38.

Bopr
14.7

GENERAL SECRETARIAT
14 JULY 1938

Genl Secy

158) G 14/7

159) DSMs
Bopr
14.7

TYPING SECTION
14 JULY 1938
GEN. & REV. SECTT.

1 G. O. no P 311 of 15/7 directing the publication of Act XIV of 1938.

160) This may be sent L.S.G. Bar for note of 2nd Member's orders in the previous page & the file.
Sec
18/7/38 LSG AV
18.7

161) Extract of the II Member's orders taken and the file returned.
To the Protection Branch)

Bopr
12/11/38

Rule 5 para 13+14

43

Subject: Amendment of the village panchayet Regulation and the rules so as to authorise the Revenue authorities to fix the Jamabandi and Collect the village panchayet taxes.

Resolution of the Standing Committee.

Vide paras 13 & 15 of rules (Chap E)

Rule 5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

Dated, Bangalore, December 1936.

23 DEC. 1936
L & A Branch

OFFICIAL MEMORANDUM.

The accompanying copy of the notes of decisions arrived at at the Meeting of Officers held in the Court Hall of the Deputy Commissioner at Mysore on the 24th October 1936, is forwarded, with compliments, to the Secretaries to Government for information and favor of necessary action.

By Order,

Chief Secretary to Govt.

PROCEEDINGS OF THE MEETING OF OFFICERS HELD IN THE COURT HALL OF THE DEPUTY COMMISSIONER, MYSORE, COMMENCING FROM 8-30 A.M. ON SATURDAY THE 24TH OCTOBER 1936.

PROCEEDINGS OF THE MEETING OF OFFICERS HELD IN THE COURT HALL OF THE DEPUTY COMMISSIONER, MYSORE, COMMENCING FROM 8-30 A.M. ON SATURDAY THE 24TH OCTOBER 1936.

PRESENT.

Dewan.
Members of Council.
Revenue Commissioner in Mysore.
Inspector-General of Police.
Senior Surgeon.
Director of Public Instruction.
Director of Public Health.
Director of Agriculture.
Chief Engineer of Mysore.
Chief Conservator of Forests.
Excise Commissioner in Mysore.
Comptroller to Government.
Registrar of Co-operative Societies.
Superintending Engineer, Mysore Circle.
President, Mysore City Municipality.
Municipal Commissioner, Bangalore.
Superintendent of Land Records, Survey and Settlement.
Deputy Commissioners of Districts.
Secretaries to Government and others.

REVENUE.

(POWERS OF REVENUE OFFICERS.)

1. Empowering the Deputy Commissioners to condone delays not exceeding a week in the payment of the full amount of purchase money in Darkhast sales.

The Deputy Commissioner, Shimoga District, stated that at present the Deputy Commissioners had no power to condone any delay in the payment of the full amount of purchase money in darkhast sales by public auction and that cases of even a day's delay had to be sent to the Revenue Commissioner. With a view to minimise unnecessary delay and correspondence and also to ensure prompt despatch of business, he suggested that they might be empowered to condone delays not exceeding a week.

The Revenue Commissioner was of opinion that this power to condone delays not exceeding a week might be given to Deputy Commissioners as suggested.

The First Member of Council observed that the only point against giving time to parties was that undue advantage would be taken of the concession and payments due to Government would be put off.

It was finally decided that the proposal might be tried and that this concession should apply only to darkhast sales and not to revenue sales.

2. Empowering Deputy Commissioners to write off wrong demands shown against Muzrai Institutions up to an extent of Rs. 500.

The Deputy Commissioner, Shimoga District, explained that there were a large number of cases of wrong demands in the Tirthahalli Taluk shown against Muzrai Institutions. At present the Deputy Commissioner had no power to write off such wrong demands. He requested that the powers delegated to the Deputy Commissioners under the Revenue Law regarding the writing off of wrong demands to the extent of Rs. 500 might be extended in the case of gutta due to Muzrai Institutions also.

The Financial Secretary opined that there was no reason why there should be any wrong demand, and if, the amount of the wrong demand was small it did not matter much, but in cases where the wrong demand involved a sum of Rs. 500 it had to be investigated and set right.

It was decided that the question should be further examined by the Revenue Commissioner.

3. Empowering Deputy Commissioners to sanction estimates for the execution of Muzrai Works through the Revenue Agency up to a money limit of Rs. 500.

The Deputy Commissioner, Shimoga District, explained that under the existing rules, the Deputy Commissioners were empowered to entrust the execution of Muzrai Works to Revenue Agency when the cost of the estimate did not exceed Rs. 250. But if the estimate exceeded that amount, the orders of the Muzrai Commissioner had to be obtained. There was a large number of Muzrai Institutions which required urgent repairs and where the estimates would exceed Rs. 250. The procedure of getting the sanction of the Muzrai Commissioner and getting the work done through the Public Works Department involved delay. For this reason he proposed that the Deputy Commissioners might be empowered to sanction estimates up to Rs. 500 and get them done through the Revenue Agency.

The Dewan observed that it was necessary to get such works done by the Public Works Department which was a special agency competent to undertake the works and that the question of reducing the Tools and Plant charges might be examined by the Chief Engineer so as to limit such charges to 8 or 6 per cent.

4. Powers of Deputy Commissioners of Malnad Districts to sanction leases in respect of garden, wet and dry lands belonging to Muzrai Institutions.

The Deputy Commissioner, Shimoga District, said that this subject had been brought up last year also for discussion and that Government were pleased to empower the Deputy Commissioners to sanction leases of dry and wet lands for a period of 15 years and garden lands for 30 years provided their extent did not exceed five acres. As the extent especially of garden lands exceeded five acres and as such cases were many in Malnad parts, he suggested that Deputy Commissioners of Malnad Districts might be empowered to sanction leases up to the extent of 10 acres as against five acres now permitted. The Revenue Commissioner stated that the rule was revised only in last March and was of opinion that the present system might work for sometime more.

It was decided to drop the question for the present.

5. Empowering Sub-Division Officers to grant for upset price building sites in villages where the value of sites does not exceed Rs. 10 in each case.

The Deputy Commissioner, Kolar District, said that the upset price varied from three pies to one anna per square yard and the value of the sites would not be more than Rs. 10 in many cases. He thought that the Sub-Division Officers might be safely empowered to grant such sites for upset prices in all cases where

the value of sites did not exceed Rs. 10. This would minimise unnecessary correspondence.

The Revenue Commissioner was of opinion that if the sites were given at upset prices it would give room to much trouble and that each application for such sites had to be decided on its merits and as such he was not in favour of the proposed change.

It was decided that no change in the existing rule was called for.

6. Empowering Sub-Division Officers to sanction either free or for upset price two acres of dry land to landless members of the depressed classes, when the value does not exceed Rs. 25.

The Deputy Commissioner, Kolar District, suggested that Sub-Division Officers might be empowered to sanction either free of cost or for upset price, two acres of dry land whose value did not exceed Rs. 25 to landless members of the depressed classes.

The Dewan observed that this might be done.

7. Empowering Amildars to issue licenses for construction of houses in villages by withdrawing the power now exercised by the Village Panchayets in this behalf.

The Deputy Commissioner, Chitaldrug District, explained that the Village Panchayet Chairmen were now issuing licenses for the construction of houses in rural areas. Experience showed that they were not exercising the function judiciously and were not paying due attention to sanitary and other requirements. The result was that houses were springing up in all directions. So he suggested that this power of issuing licenses might be transferred to the Amildars.

The Revenue Commissioner replied that statements of areas to be notified had been called for from the Districts and that the granting of licenses for construction of buildings in rural areas was after all a statutory function of the Village Panchayets and as such he did not think that Government need interfere with that function of the Panchayets. Also he had his own doubts about the ability of the Amildar to deal with cases in about 200 or 250 villages in his charge.

The Dewan observed that the whole idea at present time was that Government must encourage the people in the rural parts to look after the villages and improve them themselves. This responsibility must be thrown on their shoulders. In this view, he thought that the present proposal was reactionary and it was decided that no changes in the existing rule was called for.

8. Continuance of an officer in charge of a Sub-Taluk for three years even after his promotion from Deputy Amildari to Amildari in order to avoid frequent changes of officers in charge of Sub-taluks.

The Revenue Commissioner explained that as a result of promotion of Deputy Amildars as Amildars, it was not possible to keep a Deputy Amildar in a Sub-Taluk for more than 3 or 4 months. The work in Sub-Taluks suffered much on account of such frequent transfers.

The Dewan observed that the question of converting Sub-Taluks into pucca Taluks might be considered early. The Revenue Commissioner suggested that until the conversion of these Sub-Taluks into pucca Taluks, Deputy Amildars might be allowed to remain in their respective charges for 3 years even if they were promoted as Amildars. That would mean an additional expenditure of Rs. 50 per month for each Sub-Taluk.

The Chief Secretary suggested that the cadre of Amildars might be increased by 7 and the posts of Deputy Amildars abolished. The Amildars posted in charge of the Sub-Taluks might be given an allowance of Rs. 25 instead of Rs. 50. That would reduce the expenditure considerably. The conversion of each Sub-Taluk

into a pucca Taluk would involve an expenditure of Rs. 15,000—Rs. 5,000 for recurring expenditure and Rs. 10,000 for non-recurring items.

It was decided that the Cadre of Amildars might be increased in the manner suggested to avoid frequent transfers of Deputy Amildars.

9. Raising the scale of pay of District Sheristedars to that of Amildars so that competent non-Brahmin Amildars may be posted as District Sheristedars.

The Revenue Commissioner explained that the scale of pay of District Sheristedars was Rs. 150 rising to Rs. 200 and that of Amildars was Rs. 150 rising to Rs. 250 and suggested that the two cadres might be equalised with a view to facilitate the interchange of hands between these two cadres. In the Madras Presidency the District Sheristedar was of the Amildar's grade or nearly that. It would be a good training to the Amildars to work as District Sheristedars. Any Amildar posted as District Sheristedar would work in that capacity for three years and then revert to Amildari.

The Dewan observed that, if necessary, it might be done and added that he did not want incompetent Amildars to be posted as District Sheristedars.

10. Maintenance of mounts by the Amildars and Sub-Division Officers and restoration of cut in the fixed travelling allowance.

The Dewan observed that this was very important. In the Punjab also they had introduced a new rule recently insisting on the executive officers keeping horses and doing inspection work on horseback. He was keen on Deputy Commissioners, Sub-Division Officers and Amildars maintaining suitable mounts.

The Revenue Commissioner said that in order to give effect to that scheme he had sent up proposals for the removal of the cuts in the fixed travelling allowances of officers.

The Chief Secretary said that the order was there but had been suspended for sometime past and is now being re-examined.

11. Revival of Chikmagalur Sub-Division.

The Revenue Commissioner said that this was necessary with a view to collect a lot of arrears in the Taluks. Besides, there were two big taluks under the direct charge of the Deputy Commissioner.

The Excise Commissioner said that from the point of view of Excise work also, it was necessary.

The First Member of Council observed that though it was desirable from every point of view, it was a question of funds and the question of the revival of Chikmagalur Sub-Division was under the consideration of the Government.

12. Supply of furniture to the officials of Taluk Offices.

The Deputy Commissioner, Hassan District, suggested that furniture might be supplied to the officials of the Taluk Offices.

The First Member of Council said that Rs. 10,000 had been given last year for this purpose.

The Dewan observed that Rs. 10,000 might be allotted for this purpose every year and that the Public Works Department should see that the furniture supplied was of good quality.

13. Revision of Revenue, District and Taluk Office Manuals.

The Deputy Commissioner, Shimoga District, suggested the revision of the District, Sub-Division and Taluk Office Manuals and their being brought up-to-

The Second Member of Council observed that this question was considered sometime back and was given up as not worthwhile, since the rules were liable to change from time to time. The work in the Revenue Offices related to Revenue, Muzrai, Excise and various other branches, and if rules were changed in any one of these branches of work, the manual would have to be revised. The District Office Manual was only a derivative manual. Instead of concentrating attention on the derivative manual, it was better that the principal manuals were kept up-to-date. The Revenue Manual had become the standard and it should be revised and kept up-to-date. Some portion of the District Office Manual related to office procedure. The Manual of General Circulars and Standing Orders if kept up-to-date would serve the purpose as well.

It was decided that the District Office Manual might be revised once in ten years and that a General Circular be issued that the Departmental Manuals should be kept up-to-date.

EXCISE.

M.16. Measures necessary to control illicit distillation of arrack.

The Excise Commissioner said that consumption of arrack was on the decrease and this was not entirely due to temperance habits on the part of the people. On the other hand it was due to illicit distillation which was on the increase and Government were losing legitimate revenue in the shape of duty. Illicit distillation was in the past confined to Malnad only, but recently it had spread even to Maidan parts. Unless liberal rewards to informants were given it would be very difficult to detect cases of illicit distillation. The grant for secret service and rewards which was as much as Rs. 6,000 in 1920-21 was reduced to Rs. 2,000 and for the current year, the allotment under this head was a small amount of Rs. 1,200. The Madras Government had sanctioned a sum of Rs. 30,000 for this purpose. For these reasons, he suggested that the grant under secret service and rewards might be enhanced to at least Rs. 5,000.

The Chief Secretary said that more intensive inspection of the areas was necessary and for this purpose the posts of Excise Officers might be revived, particularly in the Malnad Districts of Shimoga, Kadur and Hassan. He also considered it worthwhile to reorganise the Inspectorate and that reliable men were put in that cadre.

It was decided that proposals might be sent up by the Deputy Commissioner, Shimoga, about the appointment of District Excise Officer to Shimoga District and as regards Kadur District the appointment of separate District Excise Officer was not considered necessary in view of the possible revival of Chikmagalur Sub-Division, and the question of posting a separate District Excise Officer to Hassan District be deferred for the present.

The question of raising the grant under Rewards and Secret Service to Rs. 5,000 would be considered.

M.17. Empowering Excise Assistant Inspectors to search the houses of offenders in illicit distillation cases.

The Deputy Commissioner, Hassan District, explained that at present the Excise Assistant Inspectors were not authorised to search the houses of offenders in illicit distillation cases, whereas the Police Duffedars were doing it, and suggested that it was desirable to empower all Excise Assistant Inspectors of over four or five years' standing to search the houses of offenders.

The Excise Commissioner explained that under the rules, search warrants had to be obtained. Even among the Inspectors only few competent men had been vested with powers of searching, and not all. As passing the criminal examination was not compulsory to Assistant Inspectors, it might not be quite safe to entrust this power to them. He did not think that any change in the existing rule was called for.

It was decided that no change in the existing rule was called for.

16. 18. Recovery of tree tax in full.

The Deputy Commissioner, Hassan District, suggested that the tree tax might be recovered in full in one instalment.

The Excise Commissioner said that it might be collected in two instalments and that no change in the existing rule was needed.

17. 19. Reconciliation of Excise Departmental and Treasury figures.

The Deputy Commissioner, Hassan District, explained that at present the duty on arrack and other stuffs recovered in the month of June were taken into account of that month in the Treasuries, but in the Excise Demand, Collection and Balance of that month, it was being omitted, but was shown in the month of July. As a result of this, the Excise and Treasury Accounts never agreed and the disparity continued throughout the whole year. To avoid this disparity he suggested that the amounts received might be taken into account both in the Treasury as well as in the Excise Department in the month of June or left out in that month and included in the accounts of both Departments for the month of July.

The First Member of Council said that this question had come up for discussion last year and it was the opinion of the Financial Secretary that it was better to depend upon the cash figures of the Treasury rather than on the statement of the Department. The Government had to depend after all on the figures furnished by the Treasury which were verified and properly accounted for. The Departmental figures might not be correct. It was better for the Excise Department to copy the Treasury figures later on.

18. 20. Revision of date reserve lists.

The Deputy Commissioner, Hassan District, suggested that the lists of date reserves which were prepared many years back might be revised as many changes had taken place since then. Some groves had no date trees at all in them and in other places, trees had come up. This necessitated the revision of the old lists.

The Second Member of Council observed that whenever there was an application for darkhast it was done *ad hoc*. Revision of lists might be taken up in two or three taluks in each district and the work completed in course of time. In the non-working season, one or two Assistant Inspectors might be deputed for this purpose. If it was considered necessary to have any additional staff for the purpose, the question might be examined.

19. 21. Revision of the scale of pay of Excise and Registration Officials in District and Sub-Division Offices on the level of Officials of Revenue Department in order to facilitate interchange of officials.

The Excise Commissioner compared the scales of pay of officials in the Revenue and Excise Departments and said that as a result of great variations in them, it was not possible to interchange staff from one department to the other. With a view to overcome this difficulty he suggested that the scales of pay might be equalised in both departments. At present there was great disparity. While the officials of the Revenue Department were getting time-scale pay, the officials of the Excise Department were getting only fixed pay. This worked as a great hardship on them.

The Financial Secretary said that the difficulty arose because of the introduction of the time scales of pay in the Revenue Departments. There was time-scale pay in the Revenue Department and fixed pay in the Excise Department. If we had fixed pay in all Departments this difficulty would automatically disappear. There was plenty of scope for transfer in the same department. If the Excise Commissioner's proposal was accepted, there was nothing to prevent the Police or the Education Departments asking for such interchanges. He had however no objection to consider any proposal in this behalf provided it did not entail any additional cost.

Thereupon the Dewan observed that the Excise Commissioner might send up his proposals to Government in the matter.

FOREST.

10. 22. Management of Village Forests.

The Chief Conservator of Forests said that there were about 240 village forests in the Malnad and a few in the Maidan parts of the State. When they were constituted, there was valuable growth in them and the panchayets made money out of it, but they never contributed anything for the regeneration of these forests. They had not realised that it was a very valuable property of the village community. In some cases they had diverted the income for building rest houses. Under the present arrangement, the Forest Department had become a sort of an Advisory Body and they had no sort of control over them. They had no control over the forests or funds. The position of these village forests was highly unsatisfactory. For these reasons, he suggested that these forests might be transferred to the charge of the Forest Department.

The Dewan observed that wherever these forests were deteriorating, they might be taken over by the Forest Department.

The First Member of Council said that things were not so bad as was depicted by the Chief Conservator. He had known of instances where the village forests had been replanted and kept in good condition. Here and there small gomal lands might have been given over to the panchayet people. The Forest Department had no interest in getting back such areas.

The Chief Conservator of Forests said that the whole idea was to see that replanting of village forests should be undertaken by the villagers.

The Deputy Commissioner, Bangalore District, said that the Forest Officers were giving working plans and the Revenue Officers were making all possible attempts to improve them. But for want of funds, not much headway could be done.

The Chief Conservator of Forests suggested that the District Forest Officers might recommend to the Deputy Commissioners as to how these areas might be improved. He also added that at least 25 per cent of the revenue from these forests might be handed over to the Forest Department for purposes of planting, etc.

The Dewan observed that the above suggestions might be considered. If the entire proceeds were taken away by the village panchayets the forests would deteriorate.

MUZRAI.

11. 23. Recovery of Muzrai dues through the village officers on payment of remuneration for the work.

The Deputy Commissioner, Hassan District, explained that at present the recovery of rent or revenue due to Muzrai Institutions was being done by a clerk of the Taluk Office. If he failed to take prompt action and did not maintain the registers properly, prompt recoveries were not possible. The taluk offices were paying very little attention to this work. In some cases mistakes were found a few years hence and the Amildars had to pay the amount from their pockets. With a view to effect prompt collection, he suggested that the collection work might be entrusted to village officers. If this was done, the village officers would bring the demand under this head also to the notice of Jamabandy officers during Jamabandy. For this purpose, the shanbhogs might be given two per cent commission, the amount being charged to the temple funds.

The Revenue Commissioner supported the proposal.

The First Member of Council observed that in the case of big temples like Chamarajnagar Temple, there was a Revenue Inspector and the system of entrusting the collection work in respect of smaller institutions of the Shanbhogs might be given a trial.

VILLAGE PANCHAYETS AND RURAL RECONSTRUCTION.

12. 24. Concentrated propaganda for rural welfare work.

The Development Secretary said that work in this behalf had just been started and this subject had been included with the object of reviewing the progress made so far and examining any suggestions for improvement.

To the query of the Dewan as to how many villages had been selected for concentrated Rural Welfare work, the Revenue Commissioner replied that in each Taluk two or three villages had been selected for this work. The Deputy Commissioners narrated the progress made in this connection and the Dewan observed that the success of the scheme depended on the personal interest taken by the Deputy Commissioners and the other local officers, and that it was necessary to create enthusiasm among the villagers.

23 ~~25~~. Amending the Village Panchayet Regulation and the rules so as to make the Revenue Officers responsible for fixing and collection of village panchayet taxes.

The Revenue Commissioner explained that after the introduction of the Village Panchayet Regulation the duty of fixing and collecting the panchayet taxes devolved on the chairmen of the Panchayets. Experience had shown that the chairmen were not attending to these duties properly, and were taking no interest in the matter. In fixing assessment, they were not exercising sufficient discretion and in some other cases they had not even prepared the assessment lists. The rates of assessment were not uniform. In some places, it was high, and in others it was very low. The assessment lists were not being revised periodically. As a result of this, the arrears of village panchayet taxes began to increase. So Government directed that village officers might be entrusted with the work of collecting village panchayet taxes except where the village panchayets wanted to look after the work themselves. Even this arrangement did not work satisfactorily and as a result the arrears went up to as much as 40 lakhs. He was of opinion that the only course to ensure prompt collection of these taxes was to revert to the old system under which the Revenue Officers were responsible for fixing and collecting mohatarfa taxes. To give effect to this, the Village Panchayet Regulation required to be slightly amended so as to make the Revenue Officers responsible for fixing and collecting the taxes while doing jamabandi. The Jamabandi Officers should fix the demand and collect it as mohatarfa. If this was done collection would be good. If all the arrears were collected, there would be adequate funds available for improvement purposes.

The Dewan observed that the question of amending the Regulation may be submitted for consideration, pending which the Revenue Commissioner, may take suitable action for the recovery of the arrears.

24. ~~26~~. Introduction of a Town Planning Act.

The Municipal Commissioner, Bangalore City, said that particularly in big cities like Bangalore of late many private extensions were coming up. The provisions in the City Municipalities Regulation were not adequate to deal with such schemes of private improvement. Private properties benefited considerably by schemes of improvement. But, under the present law, the Municipality could not claim a contribution from such properties. For example in Gandhi-Nagar in Bangalore City, as a result of improvements effected in the neighbourhood of Mr. Belur Srinivasiengar's property (house property), it increased in value. While the owner got the benefit of all the improvement in value, the Municipality, though reasonably entitled to a share in the increase in value, could not claim it. He, therefore, proposed the introduction of a Town Planning Regulation for the levy of a betterment contribution on the lines of the Madras Act. Moreover, such a Regulation would also provide for the establishment of City Improvement Trusts, and would make it compulsory on the part of local bodies to send up improvement schemes. It would also give them additional powers, regarding reservation of lands for particular purposes and similar matters. It might be made applicable to particular areas only by a notification of the Government from time to time.

The Commissioner pointed out that section 107 of the Municipalities Regulation, as it stood at present, was very defective.

The Second Member of Council observed that the Commissioner might examine the question in detail and submit a full note to the Government.

25 ~~27~~. Rural Reconstruction Work (inclusion of the Public Works Department Officers in the Government Order).

The Chief Engineer to Government pointed out that in the list of Departments specified in the Government Order of 9th May 1936 in regard to concentrated propaganda for rural welfare in the State, the Public Works Department had been excluded. Rural welfare work included proper maintenance of irrigation works, making and maintenance of village roads, healthy building construction, use of cement in houses, manufacture of R. C. Crubs for wells, etc., which useful work could be carried out only by the assistance of the officers of the Public Works Department. He therefore pleaded that the Public Works Department also be included in the list.

The First Member of Council observed that by pure oversight the Public Works Department had been omitted in the order and that they would be included.

26 ~~28~~. Appointment of passed (trained) Engineering School Students as Panchayet Sub-Overseers in preference to Sub-Overseers borne on the cadre of Public Works Department.

The Deputy Commissioner Chitaldrug District, stated that the Public Works Department was deputing to work as Village Panchayet Overseers generally persons who were not quite fit to actively tour in the interior on account of old age or physical or other incapacity. In many cases, it had also happened that the pay of the subordinates so selected was at the maximum of Rs. 60 or nearing it. The Village Panchayets were unable to meet such a heavy cost as their resources were slender. Just to keep down the cost, he suggested that passed young men of the Engineering School be appointed on Rs. 30.

The Chief Engineer replied that if the Deputy Commissioners specified the salary that each Panchayet could afford to pay, he would accommodate them.

CO-OPERATIVE SOCIETIES.

27 ~~29~~. Timely information to be given to the Co-operative Department of the result of prosecution launched by that Department through the Police.

The Registrar of Co-operative Societies pointed out that in respect of prosecutions launched by the Police on behalf of the Co-operative Department, the result of the cases was not being intimated to the Department with the result that the officers of the Co-operative Department did not know of the result till the period for filing appeals or revision applications had expired. He therefore suggested that the District Magistrates or the Inspector-General of Police might intimate the result of all cases as soon as judgments were delivered to enable the officers of the Department to take further action in the matter.

The Inspector-General of Police had no objection to adopt the procedure.

28 ~~30~~. Speedy execution of Co-operative Society decrees.

The Registrar of Co-operative Societies pointed out the delay and the trouble in the execution of Co-operative Societies' decrees through the Revenue Department. The execution of decrees, at present, was far from satisfactory. This partly accounted for the heavy outstandings. While he thanked the Department for executing such a large number of decrees every year, he suggested that Amildars should take more interest in the matter of speedy execution of the decrees.

The Dewan said that any slackness on the part of Amildars might be brought to the notice of the Deputy Commissioners concerned who were expected to take proper action on the conduct of such Amildars.

CENTRAL RECRUITMENT BOARD.

31. 29 Treating vacancies of Shroffs in treasuries as promotion ones and filling up the same by promoting competent Gollars and other officials, the released vacancies being filled up under the Central Recruitment Board Rules.

The Deputy Commissioner, Shimoga, observed that the Shroffs' posts in treasuries being responsible posts, only experienced men, having knowledge in dealing with coins tendered for payments to treasuries could do the work properly. At present, they were appointed by direct recruitment after advertisement. By thus getting recruits, the treasury work had been very much hampered. He, therefore, proposed that the vacancies of the shroffs might be treated as promotion ones, necessary exemption from the operation of the Central Recruitment Board Rules being granted therefor and experienced Gollars or other Taluk Office Clerks working already in the treasuries promoted to those vacancies provided they had the requisite qualifications as per rules and their places only filled up after advertisement. He added that he made this suggestion with a view to avoid the new comers handling cash.

The First Member of Council replied that the suggestion would be considered by the Government.

32. 30. Grant of a starting pay of Rs. 35 to graduates entertained prior to the issue of revised Central Recruitment Board Rules and to the officials who have since passed the B.A. Degree Examination.

The Deputy Commissioner, Shimoga, pointed out that all graduates who were appointed under the old Central Recruitment Board Rules were started on Rs. 25 whereas those appointed under the revised rules of 1934 under Class I were started on Rs. 35. He suggested that the salaries of graduates who were appointed under the old rules might be raised to Rs. 35.

The Second Member of Council replied that some of them had been deliberately started on Rs. 25 and there was no reason to raise their starting salary automatically to Rs. 35. The Deputy Commissioners could, however, send up recommendations in special cases.

PUBLIC WORKS DEPARTMENT.

33. 31. Insufficiency of travelling allowance grants for Engineering Officers.

The Chief Engineer said that the travelling of Public Works Department Officers stood on a different basis from that of the other departments. The nature of their work demanded that Engineering Officers should go on tour for short periods but at frequent intervals for inspection of several buildings, irrigation and road works in their charge. Sometimes, subordinate executive officers also would have to follow them to take personal instructions in the course of inspection. But consequent on the economy order, they had to curtail the travelling, as a limit had been fixed to their travelling allowance. The minimum grant to this fixed limit for the several divisions in the State would come to about Rs. 68,000. Even this minimum was not being sanctioned. Every year about Rs. 55,000 only were being provided in the budget, with the result that every year there was excess expenditure over the sanctioned grant and the sanctioning of additional grants became inevitable. He therefore suggested that the grant be raised to Rs. 68,000 at least, which was the minimum grant required.

The Dewan observed that the suggestion might be considered.

34. 32. Need to raise the grant for repairs of Civil Buildings.

The Chief Engineer explained that a sum of Rs. 3½ crores had been invested on the buildings in the State and it was very desirable that these buildings which were constructed at a very heavy cost should be maintained properly and in a

satisfactory manner. At the rate of 1½ per cent fixed for annual repairs, an annual grant of Rs. 5·25 lakhs was required. Whereas, as against that, the provision in the budget estimates was only about Rs. 1·04 lakhs. At this rate, the buildings were certain to deteriorate and a heavy sum would have to be spent at some future time to make good the accumulated deterioration. He therefore thought that it was very essential that the grant for annual repairs should be suitably enhanced to Rs. 5 lakhs gradually at least though not all on a sudden.

The Financial Secretary said that the Chief Engineer might submit proposals at budget time and added that the amount should be distributed properly and spent judiciously so as to get the maximum return.

35. 33. Starting of project Sub-Divisions to expedite the progress of Minor Tank Restoration Works.

The Chief Engineer explained that there were a large number of minor tanks scattered all over the State and unless there were project sub-divisions it would not be possible to expedite the progress of the restoration works.

Prior to 1931, there were irrigation project sub-divisions with special establishments attached to them. But, as they were abolished, the burden of the preparation of projects had devolved on the regular establishment who found it very hard to attend to it in addition to their routine work. As a result of this, even the allotment of Rs. 1¼ lakhs provided in the budget annually could not be spent, and so the allotment itself was further reduced. The income from minor tanks in the State was about Rs. 12 lakhs and he thought that unless they were maintained in a good condition there was every likelihood of the income falling down considerably in course of time. He, therefore, considered it necessary that project sub-divisions should be established. He observed that the cost on that account would be only Rs. 20,000 per year.

The Dewan observed that the question might be examined.

34. 36. Keeping stock of teak wood for building works.

The Superintending Engineer, Mysore Circle, suggested that the Chief Conservator of Forests might keep a stock of teak wood required for the building works of the Department.

The Chief Conservator of Forests pointed out that unless the Engineering Department gave a rough idea of the stock required, it was not possible to stock. Large quantities of logs were available and could be supplied on demand at anytime. It was difficult to anticipate the demands of the department and to stock for purposes of supplying them.

The Chief Engineer stated that very often it was not possible to give even a rough idea of the quantity required as the Department would not be in a position to know what work would be taken up by the Department.

The First Member of Council suggested that a rough idea of the average supplies for the past 10 years might be given to the Forest Department to enable them to stock the required quantities.

38. 35 Entrusting contracts of building works of all Government Departments to the unemployed Engineering Graduates or Companies.

The Dewan observed that as far as possible contracts of all building works might be given to Engineering Graduates according to the circumstances of each case. The policy of the Government was to encourage them.

The Chief Engineer said that in the course of last year, contracts of such building works had been entrusted to about 36 Engineering Graduates.

GENERAL.

The Dewan hoped that darkhasts for the grant of sites for the construction of houses in villages were being disposed of more promptly, as there used to be

complaints in the Assembly regarding delays in giving effect to village extension schemes.

The Revenue Commissioner replied that except in cases where there was party feeling there was no trouble.

2. Planting and maintenance of avenue trees.

The Dewan said that this required more attention. As regards planting of trees, at present the Revenue Department was transferring the responsibility to the Public Works Department and were taking very little interest. It was desirable that the Revenue Department should evince greater interest in planting economically useful trees such as mangoes, Nerale, Jambu, etc.

The Chief Engineer said that it was only on the Bangalore-Mysore Road and a few other provincial roads all avenue trees were under the control of the Public Works Department.

The Dewan hoped that the Deputy Commissioners would pay particular attention to the planting and maintenance of avenue trees and that they would induce the Patels also to take interest in the matter.

3. Rule of the Road.

The Dewan said that there was a circular requiring the Deputy Commissioners to give publicity to the rule of the road by means of tom tom once a fortnight. He was particular that cartmen should be taught to keep to the left of the road.

The Director of Public Instruction said that in primary schools also the 'safety first' rule was being taught to the pupils.

The Dewan next asked the Inspector-General of Police for his opinion on the question of employing some policemen on motor cycles to supervise this work. He thought that it would be possible to spend some money, if necessary, out of the road funds for such purpose.

The Inspector-General of Police replied that he would very much like to do so and suggested that the employment of one or two Police Inspectors carrying a pay of Rs. 100 to Rs. 150 with a motor cycle allowance of Rs. 25 to Rs. 30 per mensem might be sanctioned so that they may motor on important roads such as Bangalore-Mysore Road, and also supervise the Bus traffic.

The Dewan suggested that two such men might be employed.

The Inspector-General of Police said that appointments carrying a pay of Rs. 100 to Rs. 150 with a motor cycle allowance of Rs. 25 to Rs. 30 a month might be sanctioned. He added that when they were not engaged on this duty, they might be given some other work such as supervising buses, etc., and launching prosecutions here and there.

4. In answer to a query from the Dewan whether there were any other subjects to be considered, the Director of Public Instruction said that he had in mind the question of holding primary schools in village panchayet halls. At present they were mostly empty except when panchayet meetings were held. The Department had proposed to make use of the halls for holding schools, with the permission of the Deputy Commissioners, on payment of some nominal contribution and this proposal was likely to meet with the approval of the Government. He had no other subjects for being placed before the house.

WD 1104—GPB—100—17-12-36

A bill to amend the Mysore Village Panchayet Regulation.

Statement of General Principles.

Before the introduction of the Village Panchaye Regulation, the Revenue Officers were fixing and collecting the mohatarfa taxes and crediting them to the funds of the District Boards. With the introducti of the Village Panchayet Regulation (from 1st February 1927), these taxes were replaced by Panchayet taxes ~~with effect from 1st February 1927,~~ and the duty of fixing and collecting these taxes devolved on ~~the Chairmen of~~ the Panchayets. Provision however exists in the Regulation for ~~the~~ interference by the Amildar and the Deputy Commissioner, when the Panchayets do not effect recovery of taxes wilfully or negligently.

Although under the Regulation, Village Panchayets were invested with sufficient powers to assess and collect the taxes, experience showed that the Panchayets' Chairman were generally unwilling or negligent to shoulder this important duty of collection satisfactorily and even in fixing the assessment, they were not exercisin sufficient discretion, and in some Village Panchayets no action had been taken even to prepare the assessment lists. So long back as the year 1930, provision was made in the Village Panchayet Rules for entrustin the collection of Village Panchayet taxes to Village Officers when it was found that the Panchayets could not effect recoveries. Separate potgi and allowances were ordered to be paid to these officers for this work, but even then, the collection work did not improv

improve.

In 1935, the Deputy Commissioners were empowered to employ special Revenue Inspectors for the collection of Village Panchayet taxes where the panchayets were found to be persistently neglecting this item of work. This facility was again taken advantage of only by a few Panchayets whose annual demand was big enough to meet the incidental charges. In spite of these measures the arrears of Village Panchayet taxes went on increasing from year to year, In view of these facts, ~~while~~ the Revenue Commissioner suggested while submitting the recommendations of the Agriculturists' Relief Committee in regard to the collection & remission of arrears of Village Panchayet taxes, that, in order to ensure prompt collection of taxes in Village Panchayets, the old system under which the Revenue Officers were made responsible for the assessing and collection of mohatarfa taxes may be renewed by suitably amending the Village Panchayet Regulation and the Rules thereunder. This suggestion was approved by Government and the Revenue Commissioner has accordingly submitted draft amendments to the Regulation and the Rules thereunder

The subject was considered at the meeting of Officers held at Mysore on 24th October 1936 when it was decided that the question of amending the Regulation as proposed by the Revenue Commissioner may be considered.

The question was also referred to the Stand

and, at the end of 1935-36, a sum of Rs 43,12,205 was found to be the total balance to be recovered ~~under~~ Compulsory taxes alone.

After a careful examination of the working of the Karnig arrangements so far adopted by govt for the collection of V.P taxes, it is found that the only remedy to ensure prompt collection of V.P taxes and thereby provide sufficient funds for undertaking works of permanent utility is to revert to the old system under which the Revenue Officers who entirely responsible for ~~for~~ and collecting ~~on~~ it for taxes.

Standing Committee for Local Self Government, and the Departments of Medicine and Health at their meeting held on 1st May 1937, and it was their general opinion that the amendment of the Regulation in the manner proposed is very necessary in the interests of Panchayet Administration in the State. It was also represented at the last Session of the Representative Assembly in June 1937 that it would be desirable to revert to the old system of collection of the taxes.

Before the proposed procedure could be adopted, the Village Panchayet Regulation and the Rules thereunder have to be suitably modified. It must also be noted that the proposal involves a change in principle, viz., that of relieving Village Panchayets of the responsibilities of assessing and collecting taxes, while at the same time it increases appreciably the work of the Amildar and his subordinates in the Taluks. The general principles involved in the case are placed for the consideration of this House.

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A bill to amend the Mysore Village Panchayet Regulation.

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Statement of General Principles.

Before the introduction of the Village Panchayet Regulation, the Revenue Officers were assessing and collecting the Mohatarfa taxes and crediting them to the funds of the District Boards, With the introduction of the Village Panchayet Regulation from 1st February 1927, these taxes were replaced by Panchayet taxes and the duty of assessing and collecting them devolved on the Panchayets. Although under the Regulation, Village Panchayets are invested with sufficient powers to assess and collect the taxes, experience has shown that the Panchayet Chairmen are generally negligent or unwilling to shoulder the unpopular duty of collection, and even in fixing the assessment, they have not been exercising sufficient discretion. In some Village Panchayet no action has been taken even to prepare the assessment lists.

Since the year 1930, Government have passed several orders enabling the Village Panchayets to collect the arrears of taxes by entrusting the work to village officers ~~or by the entertainment~~ by authorising the Deputy Commissioners to employ of Special Revenue Inspectors etc., for the purpose. But these measures too ~~But this has not~~ have led to no material improvement ~~improved matters~~. ~~In the result~~, the arrears of Village Panchayet taxes have gone on increasing from year to year until at the end of 1935-36 they amounted to Rs.43,12,205/-

of-
on account obligatory taxes alone. ~~In the circumstances~~, Government consider that in order to ensure prompt collection of Village Panchayet taxes and thereby provide sufficient funds for undertaking works of permanent utility , the old system under which the revenue officers were entirely responsible for the assessment and collecti of the Mohatarfa taxes. should be revived.

[The question was referred to the Standing Committee for Local Self Governmen and the Departments of Medicine and Health at their meeting held on 1st May 1937, and it was their general opinion that the amend- ment of the Regulation in the ~~matter~~ manner propos is very necessary in the interests of Panchayet Administration in the State. It was also represented at the last session of the Representative Assembly in June 1937 that it would be desirable to revert to the old system of collection.]

The proposed amendment is intended to give effect to this change ~~in the~~ of system. ~~Under~~ According to the revised procedure, the Amildar wil be responsible for assessing the rates of obligatory taxes to be levied and for the preparation of the assessment list in respect of each Panchayet in the Taluk. The Panchayets however will continue to have the power of levying optional taxes, but the collecti of these taxes also will be entrusted to the Amildar. The period of limitation for the recovery of the Village Panchayet dues is also intended to be enhanced from three to six years.

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GOVERNMENT BUSINESS - BILLS.

II. General Principles of the Bill to amen
the Mysore Village Panchayet
Regulation.

The SECRETARY to GOVERNMENT, LOCAL SELF GOVERNMENT DEPARTMENT (Mr. P.H. Krishna Rao) explained the general principles of the bill a follows:-

(Here enter)

Mr. K. VENKATARAMIAH supported the principles of the Bill in general. He was however not in favour of extending the period of limitation for the recovery of the Village Panchayat dues from three to six years. In this connection he observed that the heavy accumulation of arrears was due more to the richer persons withholding payments than to the poorer people who somehow managed to pay off their dues more or less in time. So long as arrangements were going to be made for the recovery of dues in future, the richer men also would have to pay as and when the demand fell due. For this reason it was not necessary in his opinion to extend the period of limitation. In the case, however, of men who were quite unable to pay arrears he suggested that it would be much better to grant remissions or to write off the dues.

Mr. P.H. KRISHNA RAO replied that such details would be dealt with at the time of framing rules under the Regulation.

The SECOND MEMBER (Rajamantrapravina N. Madhava Rau) added that even apart from the question of the necessity or desirability of extending the period of limitation therewould be no definite harm in extending the period. On the other hand by adhering to the peresent period, namely three years, the Panchayats would definitely have to forego more than three years dues, whereas if a longer period were specified there might

be a chance of the local bodies recovering larger amounts.

In the light of this reply, Mr. VENKATARAMIAH withdrew his objection.

Mr, Y.V. MUNISWAMI IYER welcomed the proposed measure and requested the Government to give effect to it as soon as possible.

At this stage, Mr. S.RANGAPANAIYA entered the Hall.

The PRESIDENT informed him that he would not allow the Member to come back to the Assembly unless he apologised for his rude behaviour to the Chair.

The MEMBER asked for information as to whether this ruling would apply to him only for the day or throughout the session.

The PRESIDENT replied that it would apply to the entire session unless the Member apologised for his behaviour.

A few Members of the House protested against the proposed expulsion of the Member for the entire session and some others appealed to the Chair that the punishment be limited only to the rest of the day.

The PRESIDENT replied that he had given his ruling in the matter.

Mr,S. RANGARAMAIYA thereupon left the Hall.

Discussion of the General Principles of the Bill to amend the Village Panchayat Regulation was then resumed.

Mr. S.C. MALLIAH stated that it was not true that Chairman of Village Panchayats were always unwilling to shoulder the unpopular duty of collection or always failed to exercise sufficient discretion in the matter of fixing assessment. Even if there were a few such cases they did not warrant the whole-sale withdrawal of the powers of all the Panchayats.

Messrs S. VENKATASAMI GOWDA and B. CHAMAIYA were opposed to entrusting the work of preparing the assessment lists to the revenue authorities.

Mr. K. RAMAIYA was also of the same opinion for the reason that even if this responsibility was entrusted to the Amildars, they would transfer it to their Revenue Inspectors who might not be conversant with the necessary circumstances to be able to discharge the responsibility satisfactorily.

Mr. N. MADHAVA RAU observed that the preparation of assessment lists was not afterall a great privilege. The question for consideration was how best the thing should -- --

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be done. Even in the case of certain Municipalities entitled to prepare lists, special officers had been appointed for preparing the lists. So that the mere entrusting of this work to a Revenue Officer did not really amount to a withdrawal of the powers of the Panchayats. Secondly, merely because a Revenue Officer prepared a list, the Village Panchayats would not forego the privilege of exercising their voice in the matter because appeals to higher authorities had been specifically provided for.

Mr. B.L. BYANNA said that he knew from personal experience that in many cases the Panchayats were not assessing their dues on any reliable or impartial data. He was also convinced that personal considerations prevaile in some cases. The very fact that over Rs.43 lakhs remained un-collected showed that all was not well with the Panchayats. He did not know ~~how~~ why Panchayats should fight for a mere privilege of preparing the assessment list This, he said, was but an empty privilege and it would be in the best interests of the Panchayats themselves that preparation of the lists, like the collection of dues was also entrusted to the Amildars. The proposed amendment, he thought, would help the Panchayat materially, and for this he ~~thought~~ thanked the Government for having come forward with the proposed measure.

Mr. RAME GOWDA observed that the previous speaker did not seem to have a correct idea

of the state of affairs in the villages. He was certain that the heavy arrears referred to by that member were not due to any impartiality on the part of the village Panchayats or members thereof but they were due solely to the sheer inability of the raiyat to pay Panchayat dues. The average raiyat, he said was unable to pay even the land revenue due to Government. This was the reason why the collection of Panchayat dues was unsatisfactory in almost all cases. He hoped that if the revenue authorities were charged with the responsibility of collecting Panchayat dues also, the position would certainly improve in future. In this view he welcomed the procedure suggested in this behalf. But he was strongly opposed to the privilege of preparing the list being withdrawn from the Panchayats. In fact he believed that this work could be done in a satisfactory manner only by those who were conversant with local conditions.

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Mr. H. S. SURYANARAYANA RAO said that, as the panchayats were mainly responsible for the improvement of their villages, it was but right that the power to assess and revise taxes for forming the wherewithal for the necessary improvements must vest in the concerned panchayats themselves. He thought that the heavy arrears which remained uncollected were due to the dire poverty of the people and not to negligence of work on the part of the panchayats themselves. In future, however, the collection work was proposed to be entrusted to the revenue authorities and if only prompt action was taken to collect much of the demand would be collected. This, he thought, would quite meet the needs of the situation. Beyond this, no change in the existing system was called for. After all, it was collection that was more important and difficult and assessing in itself was not a big affair. In this view it was not necessary to entrust this additional work to the revenue authorities who already had any number of duties to perform.

Mr. J. DEVAIYA also opposed the measure. He said that so far as preparation of the assessment lists was concerned, the panchayats were in a better position than the Amildar to do the work, the members being in the know of local conditions. In future also they might continue to prepare and revise the lists, collection being attended to by the Amildar. The speaker added that even at present even though preparation of assessment lists was attended to by the panchayats, the Amildars also were having some voice in the matter. This system might therefore well be continued. The Member feared that if this was not agreed to and the Amildar was ...

made responsible for assessing, as contemplated in the measure, there was every likelihood of properties being over-valued because he lived in a far-off town and the high values of properties and the heavy rates of assessme prevailing in the cities or towns would induce him to fix up rates of assessment at a very high level even in the villages.

The SECOND MEMBER (Rajamantrapravina N. Madhava Rau stated that formerly the mohatarfa lists were being prepared by Revenue officers and there were no complaints against the tax as assessed by them. So it could not be stated, with any degree of accuracy, that simply because the Amildar lived in a city or town he would always proce on a wrong basis in the matter of fixing the assessments. At that rate, one might as well argue that sometimes even the panchayats did not proceed on any proper data. He was himself aware of instances in which properties had bee under-assessed. Secondly, if the Revenue authorities wer charged with the responsibilities of collection, it was but right that they should have some effective voice in th matter of fixing the assessment also. This was why it was proposed to entrust to them the preparation of the assessment list. But to say this was not to say that the panchayats should have no voice at all in the matter of preparing and revising the assessment lists. For, in actual practice, the lists would continue to be prepared by the panchayats in the first instance. All that was intended was that before taking effect the list should be approved by the Amildar. In other words, subject to the authority of the Deputy Commissioner, the Amildar would exercise only general supervision and control over the village panchayats in his taluk in the matter of fixing and revising assessments.

Mr. MIR MAHOMED HUSSAIN welcomed the measure as it would surely help to improve the conditions in all the village panchayats.

The PRESIDENT pointed out that in certain cases assessments were not fixed in accordance with any definite principles or data and that, to obviate such a state of affairs, it was necessary to provide for scrutiny of the assessment lists by the Amildar. When the proposed change was given effect to, he hoped that Members would themselves say that it had conduced to the good administration of the panchayats. But he would assure the House that the power of the panchayats to prepare the assessment list was not going to be taken away. They would continue to have the power even after this change was effected. All that was proposed was that the lists, after being prepared by the panchayats, should be scrutinised and approved by the Amildar.

Mr. L. VENA REDDY observed that although, under the rules, the preparation of assessment lists was a responsibility of the panchayats, in actual practice it was the Revenue authorities who were attending to it. In other words, even though the rules did not require them to do so, the Revenue officials were helping the panchayats in their work. So there was nothing new in the measure under discussion and the House might accept it without hesitation. As regards collection work, however, he would make a suggestion. He did not believe that all that was shown as arrears actually remained uncollected. At any rate, this could not be verified for certain. And even if it was a fact that there were heavy arrears, in many cases the non-payment must have been due to the fact that no proper receipts were being issued by the collecting authorities.

Somehow such a state of affairs had come to stay in many cases. The best way of remedying such a state of affairs, he thought, would be to introduce the system of issuing receipts, either the counterfoil or the carbon copy system being insisted upon in all cases.

Mr. K. DASAPPA said that even at present, in cases where their interference was called for, the Amildars were guiding the panchayats in preparing the assessment lists and were also revising the lists. In these circumstance there was no necessity to withdraw the power which the panchayats were now enjoying in the matter of preparing assessment lists. As regards collection of taxes, however, because it was considered unsatisfactory and the panchayats themselves had requested the Government to undertake the responsibility, there could be no objection to Revenue officials being given that work.

Mr. N. MADHAVA RAU pointed out that the Members seeme to have missed the point that the panchayats would continue to have the power in future also to prepare the assessment lists and that the Amildars' interference would be confined to scrutiny and approval of the lis s so prepared. The point to be borne in mind in this connection would be that in discharging an important responsibility the panchayats would under the proposed amendment secure the additional benefit of the Amildars' experience also, so tha the lists might be prepared on a sound and proper basis.

Mr. U.L. RAMACHANDRA RAO observed that as pointed out by Mr. Dasappa, if the list prepared by the panchayat was considered to be incorrect, it was left to the Amildar to correct it or reject it even at present. He therefore saw no necessity for the amendment.

Mr. H.K. MADIAH in welcoming the measure said that the oppositionists should view the question from a larger point of view. If the villages should improve, he thought that it was necessary for the Amildar to have some sort of general control over them. It had been made clear already that by passing this measure the Government were not taking away the power which the panchayats had at present in the matter of the preparation of the assessment lists. Members of the Assembly had suggested at a previous session of the House that, in the interests of the Panchayat administration itself, sufficient control should rest with the Amildar. It was in compliance with that suggestion that the measure had been brought up by the Government. He therefore saw no reason why Members should oppose the measure.

Mr. G. MALLANNA supported the measure. His only fear was that, when this measure was passed, the Amildars might ask for the appointment of special Sheikdars to help them in the discharge of their duties connected with the preparation of the assessment lists and all the funds of the panchayats might have to be used up for paying the newly appointed hands. He hoped, however, that this would not be so and that the panchayats would ultimately stand to benefit from the proposed amendment.

Mr. A.M. CHANNAVAREGOWDA regretted that, at a time when the need for rural reconstruction was being increasingly realised everywhere and the constitution of village panchayats was being advocated in provinces where they did not exist, the power which existing panchayats in Mysore were already enjoying was sought to be taken away. He was afraid that the proposed measure, instead of conducing to the improvement of the villages, would result in damping the enthusiasm of village panchayats as they

they would no longer have any voice in administering their own affairs. He added that even at present the Revenue officials could well interest themselves in the work of collection of panchayat dues, if they only cared to do so. The real trouble was that they were not taking that interest and this was the reason why collection of panchayat dues was not satisfactory. He therefore urged that Revenue officials should be instructed to do collection work on behalf of the panchayats and that for doing this it was not necessary to amend the law as in force at present.

Mr. K. LAKSHMINARAYANA RAO in opposing the measure observed that the proposed measure was retrograde in character. The question of fundamental rights of citizenship had come up for consideration before the Seal Committee several years ago. Such being the case, it would be setting the clock of progress very much in the backward direction if in the Year of Grace, 1937, the Government took away any of the powers which panchayats were already exercising. The main reason adduced in favour of the proposed measure was that panchayats had allowed large arrears to accumulate. He did not believe that this was the case with all panchayats. If at all, it might be the case with a few, and in such cases he would have no objection to the Government transferring the power to Revenue officials. But simply because a few panchayats did not function well he did not think that it would be just and fair to divest all panchayats of their powers. In short it looked to him that the proposal if accepted would cut at the very root of the principle of local self-government.

If the Government applied the proposed measure village panchayats for the reason that collection was unsatisfactory, he asked whether they would do likewis

likewise in respect of town municipalities if it was found that collection was not satisfactory in their case also.

In the next place, the Amildars had too many many duties to perform already and the proposed measure would only add to their work. This in his opinion would not be a proper thing to do.

There was another reason why he was opposed to it. If persons built houses without licences or contrary to the terms thereof, cases would be launched against them and the authorities competent to deal with the cases were the Amildars. In such cases, the Amildars would have formed their own impressions of the concerned men, and some of the Amildars might even be men of strong likes and dislikes. If the very same Amildars were also given the power of fixing the assessments in respect of those houses, the officers might possibly be influenced by the impressions already formed either in favour or against the house owners, and at least some of these might not receive full justice at the hands. In other words, the amendment under discussion would be placing too much power in the hands of Amildars and the speaker was certainly not in favour of such a thing being done.

Mr. B.N. BORANNA GOWDA said that the main reason for the heavy accumulation of arrears was that the Revenue officers visiting the villages paid particular attention to collecting Government dues and were not so eager to collect the panchayat dues. Secondly, in very many cases, the Chairmen of the panchayats were themselves in default and had not the moral strength to insist upon the villagers paying up their dues. For these reasons it was necessary that the Revenue authorities should be entrusted with the power of collecting the panchayat dues. But, so far

as assessing itself was concerned, he thought it might continue to vest in the panchayats. After all, not very many years had elapsed since the panchayats came into existence. In the beginning it was but natural that they were slack in their work. But with the awakening of political consciousness in many parts of the country, the panchayats were increasingly realising their responsibilities and it was likely that they would in future discharge their duties better than in the past. In the ground of slackness at an early stage, it would not be desirable to altogether withdraw the powers of the village panchayats.

Mr. PUTTASWAMI GOWDA said that the institution of panchayats was very ancient and as such the rights and privileges enjoyed by village panchayats even in the matter of preparing the assessment lists should not be withdrawn. He had however no objection to the Revenue authorities being vested with the power to collect the panchayat dues and crediting the collections to panchayat funds.

Mr. K. NARAYANA SETTY in opposing the measure said that interference with the powers of the panchayats should be provided for only in cases where things went wrong in connection with the administration of village panchayats and should not be made the general rule. Even if it was made the general rule, the Amildars could hardly have the time to bestow personal attention to the work of each and every panchayat.

Mr. H.M. CHANNABASAPPA said that two proposals were involved in the measure. One was to make the Amildar responsible for the collection of taxes, to which he had no objection, because experience had shown that wherever the Amildars had evinced keen interest in the matter of collections were satisfactory and wherever they had been

been indifferent, the collections were poor. The other proposal related to transferring the power of assessment from the panchayats to the Amildars. If that power was taken away from them, the panchayats would have very little privilege to enjoy. The member was therefore not in favour of this privilege being withdrawn from the panchayats. As regards collection on which the general improvement of every village depended, much more progress could have been achieved if the Amildars had evinced greater interest in the matter. It was a pity that many Amildars had not discharged their duty by the panchayats in this direction.

Mr. N. MADHAVA RAU said it was the Chairmen of the panchayats who should have taken keener interest in the administration of the panchayats. The Amildar's help was always available if only the panchayats sought it.

Mr. H.M. CHANNABASAPPA agreed that the responsibility for the administration of panchayats vested in the Chairmen but as regards help from the Amildars he regretted that it was not always available. In very many cases, he said, the Amildars were not co-operating with the panchayats in the matter of collection of the panchayat dues. In fact, for years together they had not even inspected the panchayat records including registers opened several years ago. If only they evinced greater interest in panchayat work, panchayat administration was bound to improve. If all Amildars were instructed to do this and also to nominate to the panchayats proper and competent persons who could discharge their duties satisfactorily, the position would surely improve. In this way the Government could secure the object in view and it was not necessary or desirable to amend the law as proposed.

Mr. JATHANK NAIK also supported the measure.

Mr. N. MADHAVA RAU in replying to the debate stated that he was glad to find from the discussions that had proceeded so far that the House was unanimously in favour of the proposal to vest in the Amildar the power to collect the panchayat dues. The only point about which there was some difference of opinion, though to a very small extent, was that relating to the agency which should prepare the assessment lists. In this connection he asked the House to remember that Governmen had not brought up the measure on their own initiative. At various meetings and conferences of village panchayats, in the Representative Assembly itself, and also in the Legislative Council, references to the unsatisfactory nature of the collection of panchayat dues and to the desirability of the Revenue authorities being vested with the power to collect the dues which in many cases had accumulated to an enormous extent, had been made and resolutions were submitted and representations made to the Government in that behalf. And it was in compliance with those resolutions and representations that Government had proposed the measure. The main anxiety on the part of the Government was to see that the panchayat dues were collected so that they might benefit the panchayats themselves and those bodies enabled to perform their duties efficiently and with sufficient financial backing. Such being the case it was a matter for no small surprise that even a few of the members had placed themselves in the opposition so far as this proposal was concerned. Some members even apprehended that the proposal would amount to a total withdrawal of all the powers of the village panchayats. This, he would assure the House, was not at all the case. All that was proposed to be

be done was that just as the Revenue authorities collect the dues of the District Boards and credited them to the accounts of the respective Boards, similarly, in the case of the village panchayats also, it was considered desirable to collect the dues and credit them to the accounts of the concerned panchayats. He did not belie that there would be the slightest difference of opinion that this would go to help the panchayats themselves. If this was so, the only question for consideration woul be in what manner prompt collection could be assured. It was certainly not a question of withdrawing any of th powers and privileges of the panchayats. If at all, it was a question of more work devolving on the Revenue authorities. Now, if the panchayats should have the funds necessary for carrying on their work efficiently, and if the responsibility of collecting should vest with the Revenue officers, it stood to reason that the officers should also have some voice in regard to levy assessments. But this did not mean that Revenue officers would do all the work, the panchayats being xi given no voice. The idea underlying the proposal to make the Amildar responsible for assessing was to see that no room was given for personal considerations to play a part in regard to that important matter. It was just possible that panchayats sometimes prepared the assessment lists on a wrong basis or that the assessments in particular cases were unduly heavy. In such cases scrutiny by some competent local authority would doubtless be of advantage. But merely on that account the panchayats would not be deprived of their privilege of preparing the assessment lists in the first instance. He was glad that some members had conceded the point that scrutiny was necessary to ensure the lev of assessments on a proper basis.

As regards the period of limitation, he informed the members that it was not the idea of Government to revive time-barred cases by raising the period of limitation from 3 years to 6 years. The time-limit would be calculated not from the date of accrual of any particular demand but from the date on which this amendment took effect.

Mr. K.L. NANJAPPA NADIG requested the President to put to vote seperately the two proposals contained in the measure.

The PRESIDENT replied that it did not appear necessary to do so.

Mr. C.N. NARASINGA RAO stated that the object of the measure was to transfer the right which the panchayats now had in the matter of assessing or the preperation of the assessment list to the Amildar. But the speake observed that the levy and revision of taxes was a valuable privilege which panchayats had been enjoyi It might be desirable, no doubt, to vest the Amildar wi power to scrutinise the assessment lists prepared by th panchayats with an aye to the rectification of defects, if any. But he would suggest a slight modification th even rectification of defects should be in consultation with the panchayats. If this was agreed to, he would support the measure.

The PRESIDENT thanked Mr. Narasinga Rao for the suggestion, and added that it was not the intention of Government to withdraw any privilege already enjoyed by panchayats. In fact, the object of the Government was that panchayats as well as district boards and municipalities should all become autonomous to the full

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full extent possible and the more autonomous they became the more glad the Government would feel. ~~The~~ And the measure under discussion was calculated to pave the way for the panchayats to become fully autonomous.

The general principles of the bill were then put to vote and passed unanimously with the modification that assessment lists would continue to be prepared by the panchayats in the first instance, revision thereof being made by the Amildars in consultation with the panchayats.

The House then rose for the day to meet again at 12 of the clock on Monday the 18th October 1937.

A Bill ... amend

Mysore Village Panchayat

~~Act~~ Act, 1926.

Whereas it is expedient

further to amend the

Village Panchayat ~~Regulation~~ Act

1926; It is hereby enacted

as follows:—

1. This Act may

called the Mysore Village

Panchayat (Amend)

Act, 1938.

2. (a) In Subsection

of Sec. 36, the following

subsection shall be substituted

~~namely~~:—

"(1) In every Panchayat

the Amildar shall levy,

in the manner

a tax on all houses

shops or places of trade

factories, vacant site

villages within its jurisdiction

(b) for subsection (3) of section 36, the following subsection shall be substituted, namely:—

"(3) The Court may be competent to make provision for exemption in favour of individuals or class of individuals, subject to such rules as may be prescribed in this behalf".

the word "also" occurring in line 1 of sec 37(1) shall be deleted

for subsection (1) of sec 38, the following subsection shall be substituted, namely:—

"(1) If, at any time, the person of the Deputy

income /
falls below what is
necessary for the proper
discharge of the duties
specified in sec 20, the
Deputy Comr. may take
steps to increase it
income to such an extent
as may be considered necessary
by increasing the rates of
taxes imposed under sec 36

Provided that in no circumstances,
shall the D. C. have power to increase the
rates of taxes to be increased beyond
the maxima prescribed.

5. (a) for subsection (1) of
section 40, the following
subsection shall be
substituted, namely:—

"(1) The amount of taxes
fees or other dues shall
be paid in such manner
as may be prescribed and
in case of default of such
payment shall be recovered
as an arrears of Land

b) Subsections (2) and (4) will be deleted and subsection (3) will be renumbered as subsection (2)

c) In subsections (5) and (6) of Sec 40, the following subsections shall be substituted and renumbered as subsections 3) and (4)

(3) Nothing herein Contained shall preclude the institution by the Builder of the suit for any amount due under this Act.

4) No proceedings shall be taken under subsection (1) more than six years after the amount became due"

Statement of Objects & Reasons

Before the introduction

Revenue Wells

and collecting the Mohalarfa taxes and crediting them to the funds of the Distt Board. With the introduction of the V.P Act from 1.2.1937, these taxes were replaced by the Panchayat taxes and the duty of assessing & collecting them devolved on the Panchayats. But experience has shown that this duty is not being attended to properly by the Chairmen/ village Panchayats in the interest of proper collection of village panchayat taxes, it is considered necessary to revert to the old System of the Boards assessing & collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in System

2. Under the V.P. Act

duties of the funds at their disposal are at any time found insufficient Govt is system to the D.C's to increase their resources so as to enable the Panchayats to undertake works of public utility

3. Consequent on the duty of the assessment & collection of the village Panchayat taxes devolving on the Amildar, provision is made to recover the V.P. taxes as arrears of Land Revenue by means of distraint & sale of the movable properties of the defaulter in the case of any of the item of arrears which is being collected as Land Revenue arrears at present

4. ~~At present~~ the period of limitation for the recovery of the V.P. dues by attachment & sale of movable properties is only three years for arrears beyond this period,

The recovery can only be
by civil suits. But recovery
by revenue process is more
advantageous & convenient
than that the civil suits.
It is therefore proposed to enhance
the period for the recovery of
the dues by revenue process
from three to six years
as ~~has been done~~ in the case
of the recovery of rent & the
Revenue due to Inamdars
from Tenants in Inam villages
under Govt management

8/11/14

further

A Bill to amend the Mysore Village Panchayat Act 1926.

Whereas it is expedient further to amend the Mysore village Panchayat Act 1926; It is hereby enacted as follows:-

1. This Act may be called the Mysore village Panchayat (Amendment) Act, 1938.

2. For Section 36, the following Section shall be substituted.

"36 (1) In every Panchayat the Amildar shall impose, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayat and shall not exceed the maxima that may be prescribed.

(3) It shall be competent for the Amildar to make provision for exemptions in favour of individuals, or a class of individuals, subject to such rules as may be prescribed in this behalf."

3. In sub-section (1) of Section 37, for the word 'levy' the word 'impose' shall be substituted; and in the proviso to that sub-section, for the word 'levy', the word 'imposition' shall be substituted.

4. For Section 40, the following section shall be substituted.

"40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

TO

(3) No proceedings shall be taken under sub-section (1) more than Six years after the amount became due."

Statement of objects and Reasons.

As in the draft.

BKR

30.12.23

Sec to Govt 12/9/38

A Bill further to amend the Mysore Village Panchayet Act, 1926.

Whereas it is expedient further to amend the Mysore Village Panchayet Act 1926; It is hereby enacted as follows:-

1. This Act may be called the Mysore Village Panchayet (Amendment) Act, 1938.

2. For Section 36, the following Section shall be substituted: -

"36 (1) In every Panchayet, the Amildar shall impose, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayet and shall not exceed the maxima that may be prescribed.

(3) It shall be competent to the Amildar to make provisions for exemption in favour of individuals or a class of individuals, subject to such rules as may be prescribed in this behalf".

3. In Sub-Section (1) of Section 37, for the word "levy", the word "impose" shall be substituted; and in the proviso to that sub-section, for the word "levy",

4. For Section 40, the following section shall be substituted. —

" 40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

(3) No proceedings shall be taken under sub-section (1) more than six years after the amount became due".

Statement of objects and reasons.

Before the introduction of the Village Panchayat Act, the Revenue officers were assessing and collecting the Mohatarfa taxes and crediting them to the funds of the District Boards. With the introduction of the Village Panchayat Act from 1st February 1927, these taxes were replaced by the Panchayat taxes and the duty of assessing and collecting them devolved on the Panchayats. But experience has shown that this duty is not being attended to properly by the Chairmen of Village Panchayats. In the interest of prompt collection of Village Panchayat taxes, it is considered necessary to revert to the old system of the Amildars assessing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended

to give effect to this change in system.

2. Consequent on the duty of the assessment and collection of the Village Panchayat taxes devolving on the Amildar, provision is made to recover the Village Panchayat taxes due from the defaulters as arrears of land revenue.

3. The period of limitation for the recovery of the Village Panchayat dues by revenue process at present is only three years. For arrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient than through the Civil suits. It is, therefore, proposed to enhance the period for the recovery of the dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government management.

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Rec to print 130

NOTIFICATION

No. 2881—*L. C., Bangalore, dated 3rd January* 1938.

Under Rule 8 of the rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill further to amend the Mysore Village Panchayet Act, 1926, is published for general information with the statement of objects and reasons.

By Order,
A. SUNDARARAJA RAO,
Secretary,
Mysore Legislative Council.

BILL FURTHER TO AMEND THE MYSORE VILLAGE PANCHAYET ACT, 1926.

Whereas it is expedient further to amend the Mysore Village Panchayet Act, 1926; It is hereby enacted as follows :—

1. This Act may be called the Mysore Village Panchayet (Amendment) Act, 1938.

2. For Section 36, the following section shall be substituted :—

"36. (1) In every Panchayet, the Amildar shall impose, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayet and shall not exceed the maxima that may be prescribed.

(3) It shall be competent to the Amildar to make provisions for exemptions in favour of individuals or a class of individuals, subject to such rules as may be prescribed in this behalf."

3. In Sub-section (1) of Section 37, for the word "levy", the word "impose" shall be substituted; and in the proviso to that sub-section, for the word "levy", the word "imposition" shall be substituted."

4. For Section 40, the following section shall be substituted :—

"40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

(3) No proceedings shall be taken under Sub-section (1) more than six years after the amount became due."

Statement of objects and reasons.

Before the introduction of the Village Panchayet Act, the Revenue Officers were assessing and collecting the Mohatarfa taxes and crediting them to the funds of the District Boards. With the introduction of the Village Panchayet Act from 1st February 1927, these taxes were replaced by the Panchayet taxes and the duty of assessing and collecting them devolved on the Panchayets. But experience has shown that this duty is not attended to properly by the Chairmen of Village Panchayets. In the interests of prompt collection of Village Panchayet taxes, it is considered necessary to revert to the old system of the Amildars assessing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in system.

2. Consequent on the duty of the assessment and collection of the Village Panchayet taxes devolving on the Amildar, provision is made to recover the Village Panchayet taxes due from the defaulters as arrears of land revenue.

3. The period of limitation for the recovery of the Village Panchayet dues by revenue process at present is only three years. For arrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient than through the civil suits. It is, therefore, proposed to enhance the period for the recovery of the dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government management.

Printed by the Superintendent at the Government Press, Bangalore.

REPORT OF THE SELECT COMMITTEE ON THE VILLAGE PANCHAYAT AMENDMENT BILL.

We, the undersigned members of the Select Committee to which the Bill further to amend the Mysore Village Panchayat Act, 1926 was referred, have considered the Bill and have now the honour to submit this our report:

Clause 2. In sub section (1) of Sec. 36, for the word "impose" the words "assess and recover" may be substituted.

Clause 3.- ~~Fxxxxkixxxkxxxxx~~ This clause, as it now stands, may be omitted and the following substituted therefor:

"3. To Sec. 37, the following sub-clause shall be added:

(3) The Amildar shall assess and recover any such tax, cess, rate or fee."

As no material change has been made in the bill, it need not be republished.

NOTIFICATION.

No. 3207—*L. C., Bangalore, dated* 19*th April* 1938.

Under Standing Order No. 49 of the standing orders for the conduct of business of the Mysore Legislative Council, the following Report of the Select Committee on the Bill further to amend the Mysore Village Panchayet Act, 1926, is published for general information.

By Order,
A. SUNDARARAJA RAO,
Secretary,
Mysore Legislative Council.

Report of the Select Committee on the Bill further to amend the Mysore Village Panchayet Act, 1926.

We, the undersigned members of the Select Committee to which the Bill further to amend the Mysore Village Panchayet Act, 1926, was referred, have considered the Bill and have now the honour to submit this our Report.

Clause 2.—In sub-section (1) of Section 36, for the word "impose" the words "assess and recover" may be substituted.

Clause 3.—This clause, as it now stands, may be omitted and the following substituted therefor

"3. To Section 37, the following sub-clause shall be added:

(3) The Amildar shall assess and recover any such tax, cess, rate or fee."

As no material change has been made in the Bill, it need not be republished.

N. MADHAVA RAU (Chairman).
K. V. ANANTARAMAN.
B. T. KESAVAIENGAR.
H. V. RAMASVAMI.
T. G. RAMA IYER.
M. C. LINGE GOWDA.
S. NIJALINGAPPA.
M. L. NAGAPPA SETTY.
T. RAMACHANDRA.

Printed by the Superintendent at the Government Press, Bangalore

[Portions omitted are enclosed in square brackets and additions are indicated in italics].

BILL FURTHER TO AMEND THE MYSORE VILLAGE PANCHAYET ACT, 1926.

(*As amended by the Select Committee*)

Whereas it is expedient further to amend the Mysore Village Panchayet Act, 1926; It is hereby enacted as follows :—

1. This Act may be called the Mysore Village Panchayet (Amendment) Act, 1938.

2. For Section 36, the following section shall be substituted :—

"36. (1) In every Panchayet, the Amildar shall *assess and recover* [impose], in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayet and shall not exceed the maxima that may be prescribed.

(3) It shall be competent to the Amildar to make provision for exemptions in favour of individuals or a class of individuals, subject to such rules as may be prescribed in this behalf."

3. ["In sub-Section (1) of Section 37 for the word "levy," the word "impose" shall be substituted; and in the proviso to that sub-Section, for the word "levy," the word "imposition" shall be substituted."]

To Section. 37, the following Sub-clause shall be added :

"(3) *The Amildar shall assess and recover any such tax, cess, rate or fee.*"

4. For Section 40, the following section shall be substituted :—

"40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed and in case of default of such payment shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

(3) No proceedings shall be taken under sub-Section (1) more than six years after the amount became due."

WD 1815—GPB—150—28-4-38

Statement of objects and reasons.

Before the introduction of the Village Panchayet Act, the Revenue Officers were assessing and collecting the Mohatarfa taxes and crediting them to the funds of the District Boards. With the introduction of the Village Panchayet Act from 1st February 1927, these taxes were replaced by the Panchayet taxes and the duty of assessing and collecting them devolved on the Panchayets. But experience has shown that this duty is not attended to properly by the Chairmen of Village Panchayets. In the interests of prompt collection of Village Panchayet taxes, it is considered necessary to revert to the old system of the Amildars assessing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in system.

2. Consequent on the duty of the assessment and collection of the Village Panchayet taxes devolving on the Amildar, provision is made to recover the Village Panchayet taxes due from the defaulters as arrears of land revenue.

3. The period of limitation for the recovery of the Village Panchayet dues by revenue process at present is only three years. For arrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient than through the civil suits. It is, therefore, proposed to enhance the period for the recovery of the dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government management.

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VILLAGE PANCHAYET (AMENDMENT) BILL.

(a) I move that the report of the select committee and the Bill as amended by them be taken into consideration. The select committee has not suggested any material alterations in the Bill.

(b) I move that the Bill as amended passed.

18. BILL TO FURTHER TO AMEND MYSORE VILLAGE PANCHAYAT ACT, 1926.

(a)Motion that the Bill published under rule 8 of the Rules of Business be read in Council.

The SECOND MEMBER (Rajamantrapravina N. MADHAVA RAU).- Sir, I beg to move that the Bill to amend the Mysore Village Panchayet Act, 1926 be read in Council.

Before the introduction of the Village Panchayat Act, the duty of assessing collecting ~~the~~ Mohatarfa taxes and crediting them to the funds of the District Boards ~~devolved~~ devolved on the officers of the Revenue Department. With the introduction of the Village Panchayat Act from 1st February 1927, these taxes were replaced by the Panchayat taxes and the duty of assessing and collecting them was entrusted to the Panchayats. Experience has shown that this duty is not attended to properly by the Chairmen of Village Panchayats. The Assessment Lists are not being revised periodical The arrears of taxes have increased. In the interests of prompt collection of Village Panchayat taxes, it is considered necessary to revert to the old system under which Revenue Officers were entirely responsible for fixing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in system.

Consequent on the duty of the assessment and collection of the Village Panchaya taxes devolving on the Amildar, provision is

made to recover the Village Panchayat taxes due from ~~the~~ defaulters as arrears of land revenue.

The period of limitation for the recovery of the Village Panchayat dues by revenue process at present is only three years. For arrrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient. It is therefore proposed to enhance the period for the recovery of ~~the~~ dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government Management.

~~I move that the Bill be referred to a Select Committee.~~

The SECRETARY TO GOVERNMENT, DEVELOPMENT DEPARTMENT (Mr. N. Venkatamaranappa).- Sir, I beg to second the motion.

Mr. G. GIRIMAJI RAO.- I beg to oppose the Bill on the ground that we are taking a retrograde step in asking the Amildar to prescribe the deamd in Village Panchayets. Village Panchayats are local self government institutions which have been given ample powers to manage their own affairs Such being the case, it will not be a sound principle to empower the Amildar not only to prescribe but also to collect taxes. We know what hardship the raiyat is put to in the course of collection by the Amildar of even land revenue demand due to Government. If this power is extended in the case of Village Panchayat dues also the difficulties of the raiyats in village Panchayats will increase considerably. Collection must be left entirely to the Chairman of the Village Panchayet. As regards the period of limitation I should suggest that the present period viz, three years should continue.

Mr. B.C. LINGE GOWDA .- (Kannada.)

Mr. BELUR SRINIVASA IYENGAR.- Sir, the Village Panchayat Act came into force on 1st February 1927. Since that date t Panchayats have themselves been in chage collection work. And I do not think tha this work has been unsatisfactory through out. It may be that the work is unsatis factory latterly but even for that I do n think that unwillingness on the part of t raiyats, however poor, has been the caus Poor collections are rather due to the signal failure on the part of the Govern ment to properly utilise the money that i collected. There is a very nice pamphlet compiled by one of the Assistant Commissio ners in our service which contains Statistic ~~suggestions~~ showing the work actually transacted by Village Panchayats in the State. The figures for 2 particular years, viz., ~~namely~~ 1928-29 and 1936-37 seem to me to be of special import The hon. Member of Council in charge of th Bill has adduced certain reasons as to why collection work in the Panchayats has been unsatisfactory. I am referring to the said two years with a view to showing that the reasons adduced by the Member are not satisfactory. The first of the years mentioned related to a period when collec tion work was left entirely to the Panchaya themselves. And the second year quoted related to a period immediately preceding the entrustment of additional powers to the Amildars in respect of collection of taxes. Speaking of rural re-construction, the

Chief Engineer was given credit a number of times in the past for having deputed Sub-Overseers for work in the villages, but the Revenue Commissioner, in his report for the year 1936 - 1937, ~~complaines~~ states that the Sub-Overseers were sent away for want of work. This shows the need for properly spending the money which the rate-payers contribute in the shape of Village Panchayat taxes. It was distressing to know that as much as 30 lakhs of rupees remained unspent out of such collections. Such being the case, I do not know how far the Government are justified in making much of unwillingness on the part of the tax-payers in Village Panchayats and justifying on this ground their proposal to invest the Amildars with larger powers of interference with Village Panchayats.

I will now proceed to quote some figures from the pamphlet I referred to. In the year 1928-29, the Panchayats in Kolar District collected as much as Rs.1,73,189/- out of which only Rs.74.559/- was spent. In Tumkur collection was Rs.1,51,761/-, but the expenditure was only Rs.57,583. In Shimoga the collection and expenditure respectively were Rs.81,000/- and 56,000/-. In Kadur the figures were Rs.91,430 and Rs.28,000/- respectively. In Chitaldrug the collection was Rs.2,37,955/- and the expenditure only Rs.55,000/-. The collection in Hassan District was Rs.1,27,594 while expenditure was Rs.36,000/-

In Bangalore Rs.91,000/- were collected, but the expenditure was only Rs.37,000/-. If these figures are to be depended upon, I respectfully ask the Government with what earnestness the raiyat would pay his taxes to the Panchayat in subsequent years ? In other words you will yourselves find that the money collected was not spent properly or fully.

7. "The Appendix to the Proceedings of the Mysore Representative Assembly for June 1934 includes the Government Order dated 20th November 1933. In that order the Government say: "A sum of about Rs.30 lakhs is at the credit of the Village Panchayats in the State. The question of uitlising this amount for works of public utility, such as the opening of new village roads, the construction of bridges and causeways, the laying out of villages etc., according to a settled programme and under proper technical supervision was discussed at the Officers' Meeting held at Mysore on the 29th September 1933."

In paragraph 6, page 2, of his report, the Revenue Commissioner says that the expenditure incurred during the year was Rs.9 lakhs in the preceding year and that the number of Sub-Overseers employed in the execution of Village works was 32 of whom 8 were ~~despatched~~ discharged in the course of the year as there was no sufficient work for them.

These facts show that even though money is readily available and the tax-payers are clamouring for various ~~improved~~ important works and unemployed men are also available today, the work of ~~and~~ do even though the Chief Engineer has spared a sufficient number of technical officials

the Revenue Commissioner says that there is no work and the Government are allowing so much money to remain unutilised. In justice to the poor raiyats from whom we want these additional taxes -- taxes which you are prepared to collect at all costs, by recourse to coercive process, and by giving additional powers to the Amildars -- let us try to ascertain what is the cause of any part of the demand remaining uncollected. Could it be unwillingness on the part of the raiyat to pay, or what is natural enough, ~~the~~ dissatisfaction on their part that the money they gave ~~on~~ in spite of their own misery has not been utilised and ~~the~~ expectation that even if they continue to pay in future more money will similarly remain unutilised ? When they know that their hard-earned money which they part with is not properly spent for the village, will there be willingness on their part to continue to pay ? And now, because a large part of the demand has to be collected, you go and give additional powers to the Amildars and ask them to interfere in Panchayat work. Now I ask, will the Government be justified in taking up such an attitude ? I expect a very stiff reply from the hon. Member. But still I venture to ask how you will be justified in collecting anything more from the poor taxpayers before you have put the available money to proper use, and even before an answer is furnished to my question I would add that the non-spending of the money

already collected is mainly responsible for so much of arrears to accumulate. I would appeal to Government that instead of taking resort to coercive process, they might think of utilising the available money for the good of the hard-hit tax-payers. Let Government get hold of a sufficient number of unemployed graduates, train them for six months in rural re-construction work, pay them adequately and engage them for work in the various villages. I am voicing forth the views ~~of~~ and feelings of the rate~~-payers~~ payers whom I come here to represent that you must not take coercive measures to collect the arrears. ~~Only~~ until you have given effect to my suggestion.

Before concluding I would humbly submit a word of protest against the way in which the Government go on declaring all sort of ~~xxxx~~ demands as arrears of land revenue for purposes of collection ~~xxxxxx~~. It would be adding considerably e to the difficulties of the raiyat if Government went on doing this. No doubt, generally speaking, the material consideration is the exact nature of the taxes themselves. But sometimes, ~~xx~~ difficulties arise on account of the nature of the means which the Government employ for collecting such taxes. In this view I appeal to the Government not to ~~xxxxxxx~~ resort to coercive ~~xxxx~~ processes. for the collection of Village Panchayat dues.

The House adjourned for lunch at 3 P.M. and reassembled at 3-30 P.M.

KR/25-1.
4th batch.

Mr. BELUR SRINIVASA IYENGAR.-I have given figures and attempted to show the cause for the accumulation of the panchayat taxes. But I have conceded that it is absolutely necessary to collect the arrears. What I represented was that the methods adopted for collecting must be such as to allay the feeling of discontent. So, it may be postponed for some time. The means employed may be gone into again and the observations of the Revenue Commissioner in his order of 1st March 1937 and the reasons furnished therein may be gone into. The willingness of the people may be further tested and then the amounts collected. Repeated complaints have been received from the people in regard to even the methods employed for land revenue collection and other contributions, as also the amounts due to land mortgage societies and so forth. Lately, these complaints are many. I do not mean that the revenue officers are harsh. But I do submit this: that it has come to your notice that the anxiety on the part of the lower subordinates to collect money is not tendered with mercy in very many cases. It will be very interesting if I bring to your notice my own interpellation No.4 on the agenda; xxxxxxxxxxxxxxxxxx I have not got the answer to it yet. You will please observe from it how the Government have passed very equitable orders in regard to the arrears of revenue The question reads thus:

"whether in spite of the continuance of concessions granted under Government Order dated 2nd October 1937, particularly that covered under Rule 1, Clause 5, viz., proceedings against the other properties of the defaulter in cases wher holding which has been forfeited for default in

payment of land revenue due thereon proceeded against should not be resorted to, the Amildar of Anekal attached valuable crops on wet lands on 8th December 1936 on land not forfeited, situated under Jigani Tank Anekal Taluk, and belonging to one Mr. Puttappa of Koppa village and in respect of which there were no arrears due?"

The point I want to make out is this: the Government have issued orders of concession. That is, if in respect of A lands, arrears are due, you auction that land. If in respect of B land, arrears are not due, do not auction it. This concession will continue. Evidently Government could not give us reduction of assessment as in other provinces. But they give some concession here and there just to show that they are generous-minded. Here is an order passed by the Government and there is its enforcement by a responsible officer. What does he do? He attaches the wet crop. To my question whether the attached crop was sold and if not, what became of the said crop, the answer is in the affirmative. I have before me an authenticated copy of the Mahazar. Nearly Rs.1,000/- worth of wet crops have been attached and left there. It could not be sold and so no money is available and nothing has happened. In some village a cottage tax is due and you want to empower the Amildar to forfeit the crops and so on under Sections 146 to 155.

I have another interesting case about contribution. The Revenue Inspector ~~has~~ broke open the house of a certain R.A. member of the Mulbagal Taluk, for the arrears of the Achappa's khate in the Balla village. This happened in 1937.

Mr. N. MADHAVA RAU.-You are going beyond the point. ~~You have to speak of~~ we are dealing with panchayat taxes

Mr. BELUR SRINIVASA IYENGAR.-My point is this: the application of the land revenue rules ~~xxxxxxxxxxxx~~ is sought to be enforced now by the learned Second Member for collection of house taxes--moneys due to the village panchayats. My submission is that the extension of those provisions is likely to give ~~xxxxx~~ further handle to revenue officers in not handling the situation properly. Therefore this should not be given. (Here the speaker read out extracts from Kannada-correspondence relating to the case). The lock was broken open and ground-nut bags attached What happened later on? The man sent an urgent telegrame to the Revenue Commissioner to the effect: "Ground-nut bag removed by Sheikdar. Door re-locked. Old mother outside. Deputy Commissioner approached. No relief. Prays redress. The Revenue Commissioner, I am glad to tell you, was pleased to take immediation action. Later on it was given to a Sub Inspector of Police. The key was handed over after obtaining a statement from the party in writing that nothing was lost. The revenue collection is good and there are good officers. But what I wish to bring to your notice is that in the case of the village panchayat taxes, I am one of those who believe that Government should give contribution to the villages instead of taxing them. Any way, taxes are imposed under legislation. Your first duty is to infuse confidence into them that their money is well spent within their own villages Not having done that, you held an officers conference in 1933 and passed a Government Order. Later, even the sub-overseers attached to the panchayats were dispensed with. In spite of the fact that there is Rs.30 lakhs accumulated you come and say there is

still lot of taxes to be collected as arrears for the past six years, and we shall clothe our officers with larger powers to recover the dues. In all such cases, I would appeal to you to postpone these for one or two years. In the meanwhile, look back and find out how you can spend the Rs.30 lakhs and give satisfaction to the people. I would bring to your notice that in the United Provinces, 700 men are being trained for the past six months for village works. You are also holding officers' conference. But I do not know why you do not invite some of the non-official members. We could have suggested some good means, and all these would not have happened.

This is a very important measure and the major portion of the country is not ready to-day. There are the arrears due and there is the Land Revenue Code. Apply it. I would pray in all sincerity that I could command to postpone the consideration of this measure. Adopt immediate means to utilise the Rs.30 lakhs that is readily available. That is constructive statesmanship. Do not enforce the six years' arrears. What is the property you are going to attach? Is it the cattle shed or is it cattle? How much is that going to fetch you? Who values it? Where is the forfeiture? Who prepares the Mahazar? Who is the bidder and who has to deliver the property? Should You authorize the Revenue Inspector to attach a kacha shed? I want you to pause for a while. The means employed are there, but what will the realization of the end lead to? You must consider. Let there be no discontent among the raiyats. I appeal to you to reconsider this and postpone the measure to a future date. ~~I do expect some~~

Let us do something to win over the heart of the people. I do expect some sympathy from every member here. I would appeal to Mr. Abbaskhan also though his constitutency is different from mine.

Khan Bahadur MAHOMED ABBAS KHAN.-Sir, we have had the pleasure of hearing to the forcible arguments of my learned friend. But I am sorry to say that most of the arguments advanced by him are not pertaining to the subject under consideration. Here is a simple bill. As a matter of fact, experience has shown that village panchayats are culpable of negligence in not collecting the dues. Let us remember that these dues are not intended for the Government, but they are entirely intended for the benefit of the villages themselves. I beg to emphasise this point. Unlike the land revenue taxes, this money is collected for the benefit of the village panchayats, for carrying out the necessary improvements in respect of sanitation, communication, and several other amenities which the villagers are badly in need of. We must remember that the number of village panchayats is nearly 12,000. If you take the figure for the whole State, it will be very large. And if you go into the facts of the case, you will see that there are several village panchayats whose funds at credit are not adequate to carry out necessary improvements within the village. These panchayats have failed to do two things: i.e., they are not taxing properly, according to the rules in force, and they are not also collecting the dues. The measure now proposed is entirely for the benefit of the rural population because the Government wish to employ the revenue agency both in the matter of assessing and in the matter of collection.

Mr. B.S. PUTTASWAMY.-Collection work

respective munici

advance the interests of the village pancha

Without funds no works of improvement can be carried out. As the Panchayats have allowed large funds to accumulate, the bill contemplates the delegation of power to the Amildar. We will see to the collection of taxes which will, in the natural course of business, be spent for the benefit of the villages themselves. This is not like the land revenue which is used for the general administration. This is only for the benefit of the particular villages. This is only a measure for recovering the dues from defaulters.

SHRIMATI ANNAPURNA SUBBIAH: Sir, this measure is intended purely to advance the interests of the village panchayats. Without funds no works of improvement can be carried out. As the panchayats have already in the hands of the Government large funds to accumulate, the bill contemplates the delegation of power to the Amildar. We will see to the collection of taxes which will, in the natural course of business, be spent for the benefit of the villages themselves. This is not like the land revenue which is used for the general administration. This is only for the benefit of the particular villages. This is only a measure for recovering the dues from defaulters.

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The limitation has been extended from 3 years to 6 years. While in the inam villages, the inamdars have got the power of collecting arrears up to six years, there is no reason why the same principle should not be applied to village panchayats, for whose benefit the money is collected.

Therefore, I support the bill.

Rajacharitavisarada Rao Sahib C.HAYAVADANA RAO.-Considering the long and very interesting and forcible speech of my hon. friend Mr Belur Srinivasa Iyengar, I have been induced to say a few words. I suggest that he should not be lost in the exuberance of his own eloquence. I did not quite grasp whether he was speaking against the principle of the measure which is the thing now before the House or whether he was opposing altogether even its introduction, on the ground that some particulars were not mentioned in the bill or things like that. If it was the latter, I do not see eye to eye with him. I think in the English Parliamentary system there is a rule called the 10 minute system, which is the time limit that is allowed to a mover of a bill; and I do not think more than 10 minutes are ever allowed for any speaker either. I do not know whether the long speech that we have heard did concentrate itself on pointing out an opposing principle that could be put before the House , so that the attention of the House may be rivetted on it and the House may be induced to come to a different conclusion as to the merits of the bill, or whether he was saying that something else was not there in the bill itself which required consideration also. I could not understand the principle on which his criticism was based. Taking it for granted that a certain principle was to be objected to, he did not say what was the opposing principle in it. There was nothing to induce us to a contrary conclusion. It is true that according to a Government Order issued sometime ago, there was a large sum of money at the credit of the village

panchayats as a whole. I suggest that it is an entirely different matter, quite alien to the consideration of the present bill. The present bill is a very useful bill which I should like very much, despite one particular provision in it which seems to go against the system of panachayat itself fundamentally. But despite that I should think that it is a move in the right direction.

Mysore, I shall say, was the first to bring into the field of legislation anything relating to the working of the panchayats. The panchayat system itself is a very old one and it is referred to in a large number of inscriptions found all over India, especially in Southern India. It was a revolutionary measure when it was brought in 1914. I think Mysore earned the gratitude of the whole of India when it contemplated a measure of this kind. Since then, the principle of the measure has been that the panchayats should have untrammelled control in its own affairs. The principle that is deviated from in the present amendment is that it is necessary to revert to the old system of Amildars imposing and collecting taxes. For the word 'levy' put in the word 'impose', that is the principal point of departure that is sought to be introduced in the present bill. Much water has flown under the bridge since 1915. There has been neglect of duty and ~~if~~ when there has been neglect of duty, the first principle of legislation is to cut the gordian knot, so that we ~~may not go on adding to the~~ might not have any trouble ~~of~~

era legislative enactment of many years standing, in respect of the village panchayat which has done good work and which, even according to my hon. friend Mr. Belur Srinivasa Iyengar himself, has done good work, at any rate in collecting the taxes and which the Government have been utilising for the benefit of the villages. If that is so, there is some good to be derived from legislation. On the other hand, if it is not working well, after 30 years of its existence, should we not make a move? I think the hon. Mr. M.C.Linge Gowda was right when he suggested, though I should think not without some qualms of conscience, that he should have, as a man from rural parts, suggested a similar amendment of a beneficial character, though it might be fundamentally against the principle of the old legislative enactment. But I should think that in a case of this nature, it is better to go to the root of the question and get some remedy. When we have got the remedy, and after the people have got accustomed to this bill of levying taxes by others, and when we get a higher set of people to control the panchayats, when a larger eruption takes place of graduates going and living in rural areas and when they can manipulate the administration of rural parts with some amount of zest that we are all craving for, when the rural areas really become active, then this amendment will have to be reconsidered and modified and we may go back to the old legislation I think it is very necessary that some amendment must be made to work the Panchayat Regulation. Otherwise, it would be bad to ourselves and any resuscitation of rural life will be impossible. Solely from that point of view and only as a temporary measure, I would commend this amending bill for your consideration

The REVENUE COMMISSIONER (Mr.K.V.ANANTA RAMAN).-I was rather surprised at the very spirited speech delivered by the hon. member from Bangalore, Mr. Belur Srinivasa Iyengar attacking the proposition that has been brought forward before this House. Because, when this matter was placed before the Representative Assembly which consists mostly of members who come from villages, they were rather appreciative of it and said that the change in law should be put on the statute book as early as possible. Of the members who have spoken to-day, the two members who have been vehement against it are residents of towns--Mr. G. Girimaji Rao of Kolar and Mr. Belur Srinivasa Iyengar of Bangalore.

Mr. BELUR SRINIVASA IYENGAR.-Both are representatives of the districts.

Mr. K. V. ANANTARAMAN.-True, but they must have knowledge of the conditions in villages. Mr. Girimaji Rao said that Amildars, as a class, were enemies of the people. It is very difficult to argue with a gentleman who starts with that kind of hypothesis. As regards Mr. Belur Srinivasa Iyengar, he has taken us over a very wide field, much of which--I venture to suggest--are not relative to the matter we are now discussing. The only question now is whether we could authorize the revenue officers to assess and recover panchayat taxes. It will be remembered that these taxes were for a very long time being assessed and collected by revenue officers and the proceeds of the tax were being made over to the district boards for their expenditure

panchayats were constituted, these taxes were assigned to them and the responsibility of assessing and collecting the taxes was vested in them. It was, however, found very soon that these self-governing bodies did not fully justify the hopes entertained about them. They were unwilling to incur the odium of assessing and collecting taxes. In many cases they made no assessments at all.

Mr. G. GIRIMAJI RAO..In some cases, maximum rates have been levied.

Mr. K. V. ANANTARAMAN.-Yes, in some; but in several cases, the assessments had been made at very low rates. And probably,in a few cases,.it may have been levied up to the maximum; but in generality of cases assessments were not made and even in the assessments that were made, collections were not good. I have, in my report which Mr. Belur Srinivasa Iyengar has quoted, said that out of every 100 only a third can be considered to be satisfactorily working. In respect of two-thirds we are having this trouble about assessment and collection. Gradually, we have been resiling from the position we have taken of leaving the whole thing with the panchayat authority. Now the work is being done by village officers under the request of the panchayats. Even there, if the panchayats do not meet and decide what they want, you can very well understand that the revenue authorities cannot be blamed in the matter. So, there has been a natural tendency for the work to fall on the shoulders of the revenue officers. What really happens is legal power is wanting and we are ask

to step in without real co-operation on the part of those who benefit by the collection.

Mr. Belur Srinivasa Iyengar made much of the fact that we disbanded the P.W.D. Supervisors who had been entertained and that there was a large sum of money in the treasury remaining unused. In regard to the first point, it must be remembered that it is not all the work that a panchayat undertakes that needs the services of a public works officer. In many cases, the villagers are able and willing to do the work themselves. When they are able to do so, it is not fair to call upon them to engage an establishment for which they have got to pay. As regards the largeness of the amount that is in the treasury, I wish to point out that it relates to 12,000 panchayats and if you divide the amount by the number of panchayats, it will not make a big figure. In many cases, if it is a question of drainage or a satisfactory system of water supply, they have got to save the money for a few years. Because, they cannot meet all the amount from one year's revenu

I think, on the whole, this measure is calculated to improve the position of the panchayats. If funds are provided, probably, they will be willing to come forward and decide what should be done to improve the condition of their villages

Mr. Belur Srinivasa Iyengar said that the raiyats would simply come and pay the money if only they knew that the amount ~~will~~ would be properly spent. It shows great faith in human nature. If that statement were true, his avocation more than

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mine would be gone. He referred to various other cases which I cannot refer to now because, I have no material before me. But I would only like to make one observation, that it is not fair to refer to individual cases here which are strictly not relevant. But, at the same time, it will create a bad impression. I may assure him that if such cases are brought to notice, they will be most sympathetically investigated and decided.

Mr. N. MADHAVA RAU.-Sir, after the comprehensive reply given by my friend the Revenue Commissioner, there is indeed very little for me to say. As he has pointed out and others have pointed out, the question of collection of revenue is not to my mind associated in any way with the progress of expenditure. As a matter of fact, the expenditure has been steadily increasing. ~~It is~~ during the last 4 or 5 years ~~that~~ the expenditure has been in some years as much as Rs.12 lakhs while the receipts, including also remissions and grant-in-aid, have never exceeded Rs.10 lakhs. It is also patent from the fact that the closing balance which was over Rs.35 lakhs in 1932-33 is now reduced to something of the order of Rs. 29 lakhs. It is not therefore true that the expenditure has not been in keeping with the receipts. When the matter came up before the Representative Assembly, several objections were raised on one or the other points of this measure. Some said this would throw too much work on the revenue officers. Some others said that the duty of preparing the assessment lists may be left to the village panchayats but the collection must be undertaken by the revenue officers. Hardly any one ever suggested that it was because village panchayat funds were being accumulated that the village panchayats were slack in collecting their dues. With regard to the amount at the credit of the village panchayats, Khan Bahadur Mahomed Abbas Khan and also the Revenue Commissioner have stated that the aggregate amount should not be taken as indicating any general accumulation of funds in all the panchayats. As a

matter

matter of fact, according to figures which were prepared a couple of years ago the number of panchayats which had ~~never~~ only a closing balance exceeding Rs.1,000/-, was 470. I would also like to give some other figures. The number of panchayats collecting more than 50 per cent of their taxes is 2,543, those collecting between 25 per cent and 50 per cent number 2,410; and less than 25 per cent of the annual demand, number 5,468. That is to say, more than half the number of village panchayats are collecting less than 25 per cent of their demand.

Mr. Belur Srinivasa Iyengar also suggested that the transference of the work from the village panchayat to the revenue officers would mean some sort of change of procedure. That is not at all the case. Even at present, the village panchayat can only resort to the very same coercive steps which the Amildar will have to adopt tomorrow. There is no change intended so far as the processes to be adopted for the collection of revenue are concerned.

I must also point out that this proposal did not altogether emanate, as Mr. Belur Srinivasa Iyengar thought, at some officers' conference held in 1933. It is true that this question was discussed at several conferences of officers. But it is also true that a number of village panchayat conferences had sent resolutions recommending the transfer of collection work to the revenue agency. Apart from these conferences, when the matter was discussed in the Representative Assembly, as the Revenue Commissioner pointed out, opinion was unanimous

that the work of collection should be taken over by the revenue agency but that some machinery should be created for enabling the village panchayats to offer their opinion on the actual assessment list. The ~~tenor~~ object of this bill is to implement that decision. It is not to be supposed that it has been brought here on the official initiative at all. In this, as in other matters, as the members of the Council are well aware, it is not the policy of the Government to interfere where interference can be avoided. We prefer to leave not only the village panchayats but all other local ~~xxxx~~ self-governing bodies full freedom to manage their own affairs so far as this can be done without prejudice to the interests of the people concerned and so long also as the administration is carried on smoothly. But, as happens in cases like this, there is no option left unless we are to say that the collection of taxes is not to be made at all or that the accumulation of arrears is to be acquiesced in as a ~~good~~ ~~xxxx~~ good sign of village panchayat administration.

One other point. With regard to the expenditure ~~also~~, Mr. Belur Srinivasa Iyengar made out that it was the revenue officers or the Government that were responsible for the accumulation of funds and the slowness in spending them on useful public objects. I explained already that the amount available at the credit of the panchayats is not so fabulous as he imagined. At the same time, it is the province of the panchayats themselves to spend their own money ~~after they indicate their xxxxx~~ on projects ... many grooves

All

All technical assistance would, of course, be given. But the spending of the money is entirely in the discretion of the panchayat. I should once again emphasize the fact that this is not meant in any way to increase the official control over the panchayats. That control, such as it is, has been provided for in the Regulation and to the extent that Government could relax it, they will always be willing to do so. But this question of collecting the taxes through an agency which is accustomed to do so and which had been accustomed to collect the very same taxes in the past, has been pressed upon the Government from sources other than official and it is in response to a general desire, as the Government understand it, on the part of those responsible for the village panchayat that this measure has been undertaken. I hope therefore that the Council will have no difficulty in accepting it.

Mr. BELUR SRINIVASA IYENGAR.-Only one word of explanation. The learned Second Member said that the expenditure is proportionate to the income. I only invite attention to page 13 of the Revenue Commissioner's report. "The total income of the panchayats during this period (1936-37) was Rs.89,21,100/- while the aggregate expenditure is Rs. 67,31,500/-

Mr. N. MADHAVA RAU.- If you will kindly look into the actual figures, you will find that: the expenditure in 1932-33 was Rs. 7,51,000

1933-34	"	8,11,000
1934-35		12,35,000
1935-36		9,97,000.

The member has taken a different period.

Mr. BELUR SHINIVASA IYENGAR.-No, no. I have taken only from 1927-28 up to 1935-36.

Mr. N. MADHAVA RAU.-I am speaking from 1932-33. The two are perfectly consistent.

Mr. BELUR SRINIVASA IYENGAR.-Thank you,now.

Mr. PRESIDENT.-The question is:

"That the Bill further to amend the Mysore Village Panchayat Act, 1926, published under Rule 3 of the Rules of Business be read in Council."

The motion was adopted.

(b) Motion that the Bill be referred to a Select Committee.

Mr. N. MADHAVA RAU.-Sir, I beg to move that the Bill be referred to a Select Committee consisting of:

Messrs. K.V. Anantaraman,
B.T. Kesavaiengar,
H.V. Ramaswami,
T.G. Rama Iyer,
M.C. Linge Gowda,
S. Nijalin[illegible]

Messrs: M. L. Nagappa Setty and

T. Ramachandra.

Mr. M. VENKATANARAYANAPPA.-Sir, I beg to second the motion

Mr. PRESIDENT.-The question is:

"That the Bill be referred to a Select Committee composed of the gentlemen named by the mover."

The motion was adopted.

18. BILL TO FURTHER TO AMEND THE MYSORE VILLAGE PANCHAYAT ACT, 1926.

(a)Motion that the Bill published under rule 8 of the Rules of Business be read in Council.

The SECOND MEMBER (Rajamantrapravina N. MADHAVA RAU).- Sir, I beg to move that the Bill to amend the Mysore Village Panchayat Act, 1926 be read in Council.

Before the introduction of the Village Panchayat Act, the duty of assessing and collecting ~~the~~ Mohatarfa taxes and crediting them to the funds of the District Boards ~~develved~~ devolved on the officers of the Revenue Department. With the introduction of the Village Panchayat Act from 1st February 1927, these taxes and the duty of assessing and collecting them was entrusted to the Panchayats. Experience has shown that this duty is not attended to properly by the Chairmen of Village Panchayats. The Assessment Lists are not being revised periodically. The arrears of taxes have increased. In the interests of prompt collection of Village Panchayat taxes, it is considered necessary to revert to the old system under which the Revenue Officers were entirely responsible for fixing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in system.

Consequent on the duty of the assessment and collection of the Village Panchayat taxes devolving on the Amildar provision is

made to recover the Village Panchayat taxes due from ~~the~~ defaulters as arrears of land revenue.

The period of limitation for the recovery of the Village Panchayat dues by revenue process at present is only three years. For arrrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient. It is therefore proposed to enhance the period for the recovery of ~~the~~ dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government Management.

The SECRETARY TO GOVERNMENT, DEVELOPMENT DEPARTMENT (Mr. M. Venkatanaranappa).- Sir, I beg to second the motion.

Mr. G. GIRIMAJI RAO.- I beg to oppose the Bill on the ground that we are taking a retrograde step in asking the Amildar to prescribe the deamd in Village Panchayets. Village Panchayats are local self government institutions which have been given ample powers to manage their own affairs. Such being the case, it will not be a sound principle to empower the Amildar not only to prescribe but also to collect taxes. We know what hardship the raiyat is put to in the course of collection by the Amildar of even land revenue demand due to Government. If this power is extended in the case of Village Panchayet dues also the difficulties of the raiyats in village Panchayats will increase considerably. Collection must be left entirely to the Chairman of the Village Panchayat. As regards the period of limitation I should suggest that the present period, viz., three years should continue.

Mr. M.C. LINGE GOWDA .- (Kannada.)

Mr. BELUR SRINIVASA IYENGAR.- Sir, the Village Panchayat Act came into force on 1st February 1927. Since that date the Panchayats have themselves been in chage of collection work. And I do not think that this work has been unsatisfactory throughout. It may be that the work is unsatisfactory latterly but even for that I do not think that unwillingness on the part of the raiyats, however poor, has been the cause. Poor collections are rather due to the signal failure on the part of the Government to properly utilise the money that is collected. There is a very nice pamphlet compiled by one of the Assistant Commissioners in our service which contains ~~suggestions~~ Statistics showing the work actually transacted by Village Panchayets in the State. The figures for particular 2 years, ~~merely~~ 1928-29 and 1936-37 seem to me to be of special import. The hon. Member of Council in charge of the Bill has adduced certain reasons as to why collection work in the Panchayats has been unsatisfactory. I am referring to the said two years with a view to showing that the reasons adduced by the Member are not satisfactory. The first of the years mentioned related to a period when collection work was left entirely to the Panchayats themselves. And the second year quoted related to a period immediately preceding the entrustment of additional powers to the Panchayats in respect of collection of taxes. Speaking of rural re-construction, the

Chief Engineer was given credit a number of times in the past for having deputed Sub-Overseers for work in the villages , but the Revenue Commissioner, in his report for the year 1936 - 1937, ~~complaines~~ states that the Sub-Overseers were sent away for want of work. This shows the need for properly spending the money which the rate-payers contribute in the shape of Village Panchayat taxes. It was distressing to know that as much as 30 lakhs of rupees remained unspent out of such collections. Such being the case, I do not know how far the Government are justified in making much of unwillingness on the part of the tax-payers in Village Panchayats and justifying on this ground their proposal to invest the Amildars with larger powers of interference with Village Panchayats.

I will now proceed to quote some figures from the pamphlet I referred to. In the year 1928-29, the Panchayats in Kolar District collected as much as Rs.1,73,189/- out of which only Rs.74,559/- was spent. In Tumkur collection was Rs.1,51,761/-, but the expenditure was only Rs.57,583. In Shimoga the collection and expenditure respectively were Rs.81,000/- and 56,000/-. In Kadur the figures were Rs.91,430 and Rs.28,000/- respectively. In Chitaldrug the collection was Rs.2,37,955/- and the expenditure only Rs.55,000/-. The collection in Hassan District was Rs.1,27,594 while the expenditure was Rs.36,000/-

In Bangalore Rs.91,000/- were collected, but the expenditure was only Rs.37,000/-. If these figures are to be depended upon, I respectfully ask the Government with what earnestness the raiyat would pay his taxes to the Panchayats in subsequent years ? In other words you will yourselves find that the money collected was not spent properly or fully.

> "The Appendix to the Proceedings of the Mysore Representative Assembly for June 1934 includes the Government Order dated 20th November 1933. In that order the Government say: "A sum of about Rs.30 lakhs is at the credit of the Village Panchayats in the State. The question of uitlising this amount for works of public utility, such as the opening of new village roads, the construction of bridges and causeways, the laying out of villages etc., according to a settled programme and under proper technical supervision was discussed at the Officers' Meeting held at Mysore on the 28th September 1933."

In paragraph 6, page 2 of his report, the Revenue Commissioner says that the expenditure incurred during the year was Rs.9 lakhs in the preceding year and that the number of Sub-~~Officers~~ overseers employed in the execution of Village works was 32 of whom 8 were ~~despatched~~ discharged in the course of the year as there was no sufficient work for them.

These facts show that even though money is readily available and the taxpayers are clamouring for various ~~improved~~ important works and unemployed men are also available to ~~day~~ do the work of and even though the Chief Engineer has spared a sufficient number of technical officials

the Revenue Commissioner says that there is no work and the Government are allowing so much money to remain unutilised. In justice to the poor raiyats from whom we want these additional taxes -- taxes which you are prepared to collect at all costs, by recourse to coercive process, and by giving additional powers to the Amildars -- let us try to ascertain what is the cause of any part of the demand remaining uncollected. Could it be unwillingness on the part of the raiyat to pay, or what is natural enough, ~~the~~ a disatisfaction on their part that the money they gave on in spite of their own misery, has not been utilised and ~~the~~ an expectation that even if they continue to pay in future more money will similarly remain unutilised ? When they know that their hard-earned money which they part with is not properly spent for the village, will there be willingness on their part to continue to pay ? And now, because a large part of the demand has to be collected, you go and give additional powers to the Amildars and ask them to interfere in Panchayat work. Now I ask, will the Government be justified in taking up such an attitude ? I expect a very stiff reply from the hon. Member. But still I venture to ask how you will be justified in collecting anything more from the poor taxpayers before you have put the available money to proper use. And even before an answer is furnished to my question I would add that the non-spending of the money

already collected is mainly responsible for so much of arrears to accumulate. I would appeal to Government that instead of taking resort to coercive process, they might think of utilising the available money for the good of the hard-hit tax-payers. Let Government get hold of a sufficient number of unemployed graduates, train them for six months in rural re-construction work, pay them adequately and engage them for work in the various villages. I am voicing forth the views ~~of~~ and feelings of the rate-~~payers~~-payers whom I come here to represent that you must not take coercive measures to collect the arrears. ~~Only~~ until you have given effect to my suggestion.

Before concluding I would humbly submit a word of protest against the way in which the Government go on declaring all sort of ~~views~~ demands as arrears of land revenue for purposes of collection ~~by force~~. It would be adding considerably ~~e~~ to the difficulties of the raiyat if Government went on doing this. No doubt, generally speaking, the material consideration is the exact nature of the taxes themselves. But sometimes, ~~xx~~ difficulties arise on account of the nature of the means which the Government employ for collecting such taxes. In this view I appeal to the Government not to ~~insist~~ resort to coercive ~~steps~~ processes for the collection of Village Panchayat dues.

The House adjourned for lunch at 3 P.M. and reassembled at 3-30 P.M.

DKR/25-1
4th batch.

Mr. BELUR SRINIVASA IYENGAR.-I have given figures and attempted to show the cause for the accumulation of the panchayat taxes. But I have conceded that it is absolutely necessary to collect the arrears. What I represented was that the methods adopted for collecting must be such as to allay the feeling of discontent. So, it may be postponed for some time. The means employed may be gone into again and the observations of the Revenue Commissioner in his order of 1st March 1937 and the reasons furnished therein may be gone into. The willingness of the people may be further tested and then the amounts collected. Repeated complaints have been received from the people in regard to even the methods employed for land revenue collection and other contributions, as also the amounts due to land mortgage societies and so forth. Latterly, these complaints are many. I do not mean that the revenue officers are harsh. But I do submit this: that it has come to your notice that the anxiety on the part of the lower subordinates to collect money is not tendered with mercy in very many cases. It will be very interesting if I bring to your notice my own interpellation No. 6 on the agenda; ~~xxxxxxxxxxxxxxxxxxxxxx~~ I have not got the answer to it yet. You will please observe from it how the Government have passed very equitable orders in regard to the arrears of revenue The question reads thus:

"whether in spite of the continuance of concessions granted under Government Order dated 2nd October 1937, particularly that covered under Rule 1, Clause 5, viz., proceedings against the other properties of the defaulter in cases where a holding which has been forfeited for default

payment of land revenue due thereon proceeded against should not be resorted to, the Amildar of Anekal attached valuable crops on wet lands on 8th December 1936 on land not forfeited, situated under Jigani Tank Anekal Taluk, and belonging to one Mr. Puttappa of Koppa village and in respect of which there were no arrears due?"

The point I want to make out is this: the Government have issued orders of concession. That is, if in respect of A lands, arrears are due, you auction that land. If in respect of B land, arrears are not due, do not auction it. This concession will continue. Evidently Government could not give us reduction of assessment as in other provinces. But they give some concession here and there just to show that they are generous-minded. Here is an order passed by the Government and there is its enforcement by a responsible officer. What does he do? He attaches the wet crop. To my question whether the attached crop was sold and if not, what became of the said crop, the answer is in the affirmative. I have before me an authenticated copy of the Mahazar. Nearly Rs.1,000/- worth of wet crops have been attached and left there. It could not be sold and so no money is available and nothing has happened. In some village a cottage tax is due and you want to empower the Amildar to forfeit the crops and so on under Sections 146 to 153. I have another interesting case about contribution. The Revenue Inspector ~~has~~ broke/ open the house of a certain R.A. member of the Mulbagal Taluk, for the arrears of the Achappa's khata in the Balla village. This happened in 1937.

Mr. N. MADHAVA RAU.-You are going beyond the point. You have to speak of panchayat taxes

Mr. BELUR SRINIVASA IYENGAR.-My point is this: the application of the land revenue rules ~~xxxxxxxxxxxx~~ is sought to be enforced now by the learned Second Member for collection of house taxes--moneys due to the village panchayats. My submission is that the extension of those provisions is likely to give ~~xxxxx~~ further handle to revenue officers in not handling the situation properly. Therefore this should not be given. (Here the speaker read out extracts from Kannada-correspondence relating to the case). The lock was broken open and ground-nut bags attached. What happened later on? The man sent an urgent telegrame to the Revenue Commissioner to the effect: "Ground-nut bag removed by Sheikdar. Door re-locked. Old mother outside. Deputy Commissioner approached. No relief. Prays redress. The Revenue Commissioner, I am glad to tell you, was pleased to take immediation action. Later on it was given to a Sub Inspector of Police. The key was handed over after obtaining a statement from the party in writing that nothing was lost. The revenue collection is good and there are good officers. But what I wish to bring to your notice is that in the case of the village panchayat taxes, I am one of those who believe that Government should give contribution to the villages instead of taxing them. Any way, taxes are imposed under legislation. Your first duty is to infuse confidence into them that their money is well spent within their own village offices. Not having done that, you held a conference in 1933 and passed a Government Order. Later, even the sub-overseers attached to the panchayats were dispensed with. In spite of the fact that there is Rs.30 lakhs accumulated you come and say there is

still lot of taxes to be collected as arrears for the past six years, and we shall clothe our officers with larger powers to recover the dues. In all such cases, I would appeal to you to postpone these for one or two years. In the meanwhile, look back and find out how you can spend the Rs.30 lakhs and give satisfaction to the people. I would bring to your notice that in the United Provinces, 700 men are being trained for the past six months for village works. You are also holding officers' conference. But I do not know why you do not invite some of the non-official members. We could have suggested some good means, and all these would not have happened.

This is a very important measure and the major portion of the country is not ready to-day. There are the arrears due and there is the Land Revenue Code. Apply it. I would pray in all sincerity that I could command to postpone the consideration of this measure. Adopt immediate means to utilise the Rs.30 lakhs that is readily available. That is constructive statesmanship. Do not enforce the six years' arrears. What is the property you are going to attach? Is it the cattle shed or is it cattle? How much is that going to fetch you? Who values it? Where is the forfeiture? Who prepares the Mahazar? Who is the bidder and who has to deliver the property? You authorize the Revenue Inspector to attach a kacha shed? I want you to pause for a while. The means employed are there, but what will the realization of the end lead to. You must consid Let there be no discontent among the raiyats. I appeal to you to reconsider this and postpone

Let us do something to win over the heart of the people. I do expect some sympathy from every member here. I would appeal to Mr. Abbaskhan also though his constitutency is different from mine.

Khan Bahadur MAHOMED ABBAS KHAN.-Sir, we have had the pleasure of hearing to the forcible arguments of my learned friend. But I am sorry to say that most of the arguments advanced by him are not pertaining to the subject under consideration. Here is a simpl bill. As a matter of fact, experience has shown that village panchayats are culpable of negligence in not collecting the dues. Let us remember that these dues are not intended for the Government, but they are entirely intended for the benefit of the villages themselves. I beg to emphasise this point. Unlike the land revenue taxes, this money is collected for the benefit of the village panchayats, for carrying out the necessary improvements in respect of sanitation, communication, and several other amenities which the villagers are badly in need of. We must remember that the number of village panchayats is nearly 12,000. If you take the figure for the whole State, it will be very large. And if you go into the facts of the case, you will see that there are several village panchayats whose funds at credit are not adequate to carry out necessary improvements within the village. These panchayats have failed to do two things: i.e., they are not taxing properly, according to the rules in force, and they are not also collecting the dues. The measure now proposed is entirely for the benefit of the rural population because the Government wish to employ the revenue agency both in the matter of assessing and in the matter of collection.

Mr. B.S. PUTTASWAMY.-Collection work is

is already in the hands of the Government.

Mr. MAHOMED ABBAS KHAN.-If so, there would not have been the need to think of this measure. Under the bill, it is proposed to empower the Amildars to collect the taxes in the village panchayat. They have no such power now although they are the custodians of the funds. The money is in the treasury and so far as the Amildar is concerned, he has nothing to do with the collection of panchayat taxes now.

My friend Mr. Belur Srinivasa Iyengar is aware that in respect of ~~xxxx~~ town and minor municipalities, it is our experience that they have not been functioning properly in the matter of assessing and collection of taxes. The Govern ment were therefore required to appoint separate assessing officers in order to improve the financial condition of the respective municipalities. Similarly, this measure is intended purel to advance the interests of the village panchayat Without funds no works of improvement can be carried out. As the panchayats have allowed large funds to accumulate, the bill contemplates the delegation of power to the Amildar. He will see to the collection of taxes which will, in the natural course of business, be spent for the benefit of the villages themselves. This is not like the land revenue which is used for the general administration. This is only for the benefit of the particular villages. This is ~~only~~ a measure for recovering the dues from defaulters.

The limitation has been extended from 3 years to 6 years. While in the inam villages, the inamdars have got the power of collecting arrears up to six years, there is no reason why the same principle should not be applied to village panchayats, for whose benefit the money is collected.

Therefore, I support the bill.

Rajacharitavisarada Rao Sahib C.HAYAVADANA RAO.-Considering the long and very interesting and forcible speech of my hon. friend Mr Belur Srinivasa Iyengar, I have been induced to say a few words. I suggest that he should not be lost in the exuberance of his own eloquence. I did not quite grasp whether he was speaking against the principle of the measure which is the thing now before the House or whether he was opposing altogether even its introduction, on the ground that some particulars were not mentioned in the bill or things like that. If it was the latter, I do not see eye to eye with him. I think in the English Parliamentary system there is a rule called the 10 minute system, which is the time limit that is allowed to a mover of a bill; and I do not think more than 10 minutes are ever allowed for any speaker either. I do not know whether the long speech that we have heard did concentrate itself on pointing out an opposing principle that could be put before the House , so that the attention of the House may be rivetted on it and the House may be induced to come to a different conclusion as to the merits of the bill, or whether he was saying that something else was not there in the bill itself which required consideration also. I could not understand the principle on which his criticism was based. Taking it for granted that a certain principle was to be objected to, he did not say what was the opposing principle in it. There was nothing to induce us to a contrary conclusion. It is true that according to a Government Order issued sometime ago, there was a large sum of money at the credit of the village

panchayats as a whole. I suggest that it is an entirely different matter, quite alien to the consideration of the present bill. The present bill is a very useful bill which I should like very much, despite one particular provision in it which seems to go against the system of panachayat itself fundamentally. But despite that I should think that it is a move in the right direction.

Mysore, I shall say, was the first to bring into the field of legislation anything relating to the working of the panchayats. The panchayat system itself is a very old one and it is referred to in a large number of inscriptions found all over India, especially in Southern India. It was a revolutionary measure when it was brought in 1914. I think Mysore earned the gratitude of the whole of India when it contemplated a measure of this kind. Since then, the principle of the measure has been that the panchayats should have untrammelled control in its own affairs. The principle that is deviated from in the present amendment is that it is necessary to revert to the old system of Amildars imposing and collecting taxes. For the word 'levy' put in the word 'impose', that is the principal point of departure that is sought to be introduced in the present bill. Much water has flown under the bridge since 1915. There has been neglect of duty and if there has been neglect of duty, the first principle o legislation is to cut the gordian knot, so that we may not ~~go on adding to the~~ have any trouble of~~~~.

legislation enactment of many years standing in respect of the village panchayat even which has done good work and which, according to my hon. friend Mr. Belur Srinivasa Iyengar himself, has done good work, at any rate in collecting the taxes which the Government have been utilising for the benefit of the villages. If that is so, there is some good to be derived from legislation. On the other hand, if it is not working well, after 30 years of its existence, should we not make a move? I think the hon. Mr. M.C.Linge Gowda was right when he suggested, though I should think not without some qualms of conscience, that he should have, as a man from rural parts, suggested a similar amendment of a beneficial character, though it might be fundamentally against the principle of the old legislative enactment. But I should think that in a case of this nature, it is better to go to the root of the question and get some remedy. When we have got the remedy, and after the people have got accustomed to this bill of levying taxes by others, and when we get a higher set of people to control the panchayats, when a larger eruption takes place of graduates going and living in rural areas and when they can manipulate the administration of rural parts with some amount of zest that we are all craving for, when the rural areas really become active, then this amendment will have to be reconsidered and modified and we may go back to the old legislation. I think it is very necessary that some amendment must be made to work the Panchayat Regulation. Otherwise, it would be bad to ourselves and any resuscitation of rural life will be impossible. Solely from that point of view and only as a temporary measure, I would commend this amending bill for your consuderation.

The REVENUE COMMISSIONER (Mr.K.V.ANANTA RAMAN).-I was rather surprised at the very spirited speech delivered by the hon. member from Bangalore, Mr. Belur Srinivasa Iyengar attacking the proposition that has been brought forward before this House. Because, when this matter was placed before the Representative Assembly which consists mostly of members who come from villages, they were rather appreciative of it and said that the change in law should be put on the statute book as early as possible. Of the members who have spoken to-day, the two members who have been vehement against it are residents of towns--Mr. G. Girimaji Rao of Kc and Mr. Belur Srinivasa Iyengar of Bangalore.

Mr. BELUR SRINIVASA IYENGAR.-Both a representatives of the districts.

Mr. K. V. ANANTARAMAN.-True, bu[t] have knowledge of the conditions in villa[ges] Mr. Girimaji Rao said that Amildars, as a[ll] were enemies of the people. It is very [d]ifficult to argue with a gentleman who starts wit[h] kind of hypothesis. As regards Mr. Belu[r] vasa Iyengar, he has taken us over a ver[y] field, much of which--I venture to su[bmit] not relative to the matter we are now di[s]cussing. The only question now is whether we could [au]thorize the revenue officers to assess and re[al]ize panchayat taxes. It will be remembered that these taxes were for very long t[imes] ed and collected by revenue officers and the proceeds of the tax were ma[de over to the] district boards for [expenditure. When th]

panchayats were constituted, these taxes were assigned to them and the responsibility of assessing and collecting the taxes was vested in them. It was, however, found very soon that these self-governing bodies did not fully justify the hopes entertained about them. They were unwilling to incur the odium of assessing and collecting taxes. In many cases they made no assessments at all.

Mr. G. GIRIMAJI RAO..In some cases, maximum rates have been levied.

Mr. K. V. ANANTARAMAN.-Yes, in some; but in several cases, the assessments had been made at very low rates. And probably,in a few cases, it may have been levied up to the maximum; but in generality of cases assessments were not made and even in the assessments that were made, collections were not good. I have, in my report which Mr. Belur Srinivasa Iyengar has quoted, said that out of every 100 only a third can be considered to be satisfactorily working. In respect of two-thirds we are having this trouble about assessment and collection. Gradually, we have been resiling from the position we have taken of leaving the whole thing with the panchayat authority. Now the work is being done by village officers under the request of the panchayats. Even there, if the panchayats do not meet and decide what they want, you can very well understand that the revenue authorities cannot be blamed in the matter. So, there has been a natural tendency for the work to fall on the shoulders of the revenue officers. What really happens is legal power is wanting and we are asked

to step in without real co-operation on the part of those who benefit by the collection.

Mr. Belur Srinivasa Iyengar made much of the fact that we disbanded the P.W.D. Supervisors who had been entertained and that there was a large sum of money in the treasury remaining unused. In regard to the first point, it must be remembered that it is not all the work that a panchayat undertakes that needs the services of a public works officer. In many cases, the villagers are able and willing to do the work themselves. When they are able to do so, it is not fair to call upon them to engage an establishment for which they have got to pay. As regards the largeness of the amount that is in the treasury, I wish to point out that it relates to 12,000 panchayats and if you divide the amount by the number of panchayats, it will not make a big figure. In many cases, if it is a question of drainage or a satisfactory system of water supply, they have got to save the money for a few years. Because, they cannot meet all the amount from one year's revenue.

I think, on the whole, this measure is calculated to improve the position of the panchayats. If funds are provided, probably, they will be willing to come forward and decide what should be done to improve the condition of their villages

Mr. Belur Srinivasa Iyengar said that the raiyats would simply come and pay the money if only they knew that the amount ~~will~~ would be properly spent. It shows great faith in human nature. If that statement were true, his avocation more than

mine would be gone. He referred to various other cases which I cannot refer to now because, I have no material before me. But I would only like to make one observation, that it is not fair to refer to individual cases here which are strictly not relevant. But, at the same time it will create a bad impression. I may assure him that if such cases are brought to notice, they will be most sympathetically investigated and decided.

Mr. N. MADHAVA RAU.-Sir, after the comprehensive reply given by my friend the Revenue Commissioner, there is indeed very little for me to say. As he has pointed out and others have pointed out, the question of collection of revenue is not to my mind associated in any way with the progress of expenditure. As a matter of fact, the expenditure has been steadily increasing. It is during the last 4 or 5 years that the expenditure has been in some years as much as Rs.12 lakhs while the receipts, including also remissions and grant-in-aid, have never exceeded Rs.10 lakhs. It is also patent from the fact that the closing balance which was over Rs.33 lakhs in 1932-33 is now reduced to something of the order of Rs. 29 lakhs. It is not therefore true that the expenditure has not been in keeping with the receipts. When the matter came up before the Representative Assembly, several objections were raised on one or the other points of this measure. Some said this would throw too much work on the revenue officers. Some others said that the duty of preparing the assessment lists may be left to the village panchayats but the collection must be undertaken by the revenue officers. Hardly any one ever suggested that it was because village panchayat funds were being accumulated that the village panchayats were slack in collecting their dues. With regard to the amount at the credit of the village panchayats, Khan Bahadur Mahomed Abbas Khan and also the Revenue Commissioner have stated that the aggregate amount should not be taken as indicating any general accumulation of funds in all the panchayats. As a

matter

matter of fact, I have got figures which were prepared a couple of years ago showing that the number of panchayats which had never a closing balance exceeding Rs.1,000/-, was 470. I would also like to give other figures. The number of panchayats collecting more than 50 per cent of their taxes is 2,548, those collecting between 25 per cent and 50 per cent number 2,410; and less than 25 per cent of the annual demand, number 5,468. That is to say, more than half the number of village panchayats are collecting less than 25 per cent of their demand.

Mr. Belur Srinivasa Iyengar also suggested that the transference of the work from the village panchayat to the revenue officers would mean some sort of change of procedure. That is not at all the case. Even at present, the village panchayat can only resort to the very same coercive steps which the Amildar will have to adopt tomorrow. There is no change intended so far as the processes to be adopted for the collection of revenue are concerned.

I must also point out that this proposal did not altogether emanate, as Mr. Belur Srinivasa Iyengar thought, at some officers' conference held in 1933. It is true that this question was discussed at several conferences of officers. But it is also true that a number of village panchayat conferences had sent resolutions recommending the transfer of collection work to the revenue agency. Apart from these conferences, when the matter was discussed in the Representative Assembly, as the Revenue Commissioner pointed out, opinion was unanimous

that the work of collection should be taken over by the revenue agency but that some machinery should be created for enabling the village panchayats to offer their opinion on the actual assessment list. The tenor of this bill is to implement that decision. It is not to be supposed that it has been brought here on the official initiative at all. In this, as in other matters, as the members of the Council are well aware, it is not the policy of the Government to interfere where interference can be avoided. We prefer to leave not only the village panchayats but all other locals~~wxkf~~ self-governing bodies full freedom to manage their own affairs so far as this can be done without prejudice to the interests of the people concerned and so long also as the administration is carried on smoothly. But, as happens in cases like this, there is no option left unless we are to say that the collection of taxes is not to be made at all or that the accumulation of arrears is to be acquiesced in as a good ~~xinx~~ sign of village panchayat administration.

One other point with regard to the expenditure also, Mr. Belur Srinivasa Iyengar made out that it was the revenue officers or the Government that were responsible for the accumulation of funds and the slowness in spending them on useful public objects. I explained already that the amount available at the credit of the panchayats is not so fabulous as he imagined. At the same time, it is the province of the panchayats themselves to spend their own money after they indicate their ~~mkjxcix~~ projects.

All technical assistance would, of course, be given. But the spending of the money is entirely in the discretion of the panchayat. I should once again emphasize the fact that this is not meant in any way to increase the official control over the panchayats. That control, such as it is, has been provided for in the Regulation and to the extent that Government could relax it, they will always be willing to do so. But this question of collecting the taxes through an agency which is accustomed to do so and which had been accustomed to collect the very same taxes in the past, has been pressed upon the Government from sources other than official and it is in response to a general desire, as the Government understand it, on the part of those responsible for the village panchayat that this measure has been undertaken. I hope therefore that the Council will have no difficulty in accepting it.

Mr. BELUR SRINIVASA IYENGAR.-Only one word of explanation. The learned Second Member said that the expenditure is proportionate to the income. I only invite attention to page 13 of the Revenue Commissioner's report. "The total income of the panchayats during this period (1936-37) was Rs.89,21,100/- while the aggregate expenditure is Rs. 67,31,500/-

Mr. N. MADHAVA RAU.- If you will kindly look into the actual figures, you will find that: the expenditure in 1932-33 was Rs. 7,51,000

1933-34	"	8,11,000
1934-35		12,35,000
1935-36		9,97,000.

The member has taken a different period.

Mr. BELUR SRINIVASA IYENGAR.-No, no. I have taken only from 1927 up to 1935-36.

Mr. N. MADHAVA RAU.-I am speaking from 1932-33. The two are perfectly consistent.

Mr. BELUR SRINIVASA IYENGAR.-Thank you,now

Mr. PRESIDENT.-The question is:

"That the Bill further to amend the Mysore Village Panchayat Act, 1926, published under Rule 8 of the Rules of Business be read in Council."

The motion was adopted.

(b) Motion that the Bill be referred to a Select Committee.

Mr. N. MADHAVA RAU.-Sir, I beg to move that the Bill be referred to a Select Committee consisting of:

Messrs. K.V. Anantaraman,
B.T. Kesavaiengar,
H.V. Ramasvami,
T.G. Rama Iyer,
M.C. Linge Gowda,
S. Nijalingappa

Messrs: M. L. Nagappa Setty and

T. Ramachandra.

Mr. M. VENKATANARANAPPA.-Sir, I beg to second the motion.

Mr. PRESIDENT.-The question is:

"That the Bill be referred to a Select Committee composed of the gentlemen named by the mover."

The motion was adopted.

No. C. 3960/34-35.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 8th August 1936.

FROM

K.V. Anantaraman, Esq., B.A.,

Revenue Commissioner in Mysore.

729

To M. Venkatanaranappa, Esq., B.A.,
The Secretary to the Government
of His Highness the Maharaja of Mysore,
Development Department, *Bangalore.*

SIR,

With reference to paragraph 5 of Government Order No.L. 8428-38/V.P. 46-34-4 dated 7th May 1936 regarding the amendment of the Village Panchayet Regulation and Rules thereunder so as to give effect to the new procedure of making the Revenue Officers responsible for the fixing & and collection of Village Panchayet taxes etc., I have the honour to forward herewith for the approval of Government, draft amendments to the Regulation and Rules as desired.

2. A brief Note explaining the existing and the revised procedure for the levy and collection of Panchayet taxes is also sent herewith.

I have the honour to be,

S i r,

Your most obedient servant,

K V Anantaraman

Revenue Commissioner.

BR.

N o t e.

Before the introduction of the Village Panchayet Regulation in the State, the Revenue Department was responsible for the fixing as well as the collecting of Mohatarfa and the Mohatarfa thus collected was being credited to the District Boards. Almost the whole of the Mohatarfa demand was collected by the Village Officers in the first Khist and the percentage of Mohatarfa collections was sometimes more than that of Land Revenue assessment. With the introduction of the Village Panchayet Regulation from 1st February 1927 Mohatarfa taxes were replaced by Panchayet taxes and under the provisions of the Village Panchayet Regulation and rules, the duty of fixing and collecting the Panchayet taxes has devolved on the chairmen of the Village Panchayets. It is only when the Panchayets neglect or fail to recover the dues, that the Amildars can interfere for which purpose they have been invested with the powers of chairman for distraint and sale. In the last resort the taxes may be collected by the Deputy Commissioner as arrears of Land Revenue. Although under th Regulation the Village Panchayets were invested with sufficient powers to assess and collect their taxes just like any other independent local self Governing body, experience showed tha the Panchayet chairmen were generally unwilling or negligent to shoulder this important duty of collection satisfactorily. Even in fixing the assessment they were not exercising sufficient discretion apparently due to ignorance in some cases whil in a majority of cases it was due to their partiality towards the villagers. While this was the state of affairs in a majority of Village Panchayets, there were other Village Panchayets where no action was taken even to prepare the assessment lists. Under these circumstances the arrears of Village Panchayets taxes increased and as the arrears began to increase Government thought it desirable to change the procedure. So long back as the year 1930, provision was made

in the Village Panchayet Rules for entrusting the collection of Village Panchayet taxes to the Village Officers except where the Panchayets wanted to look after the work themselves. The Village Officers were paid separate potgi and stationery allowance for Village Panchayet collection work. But even this change of arrangement wherever it was made use of did not improve matters as the Village Officers did not evince sufficient interest in the collection of Village Panchayet taxes as in the case of Land Revenue assessment. As a result, the arrears of Village Panchayet taxes grew still further being Rs.40,03,641/- to the end of 1934-35.

2. The need for the employment of a Special Staff to help the Panchayets in collection work was also recognised by Government and additional rules have since been issued with Government Notification No.L.2888/V.P. 21-34-19 dated 23rd October 1935 empowering Deputy Commissioners to employ Special Revenue Inspectors for collection in the case of Panchayets which persistently neglect this item of work. The facilities offered by Government in this respect cannot be utilised in all cases, specially in the case of Panchayets whose annual demand is small.

3. After a careful examination of the working of the various arrangements so far adopted by Government for the collection of Village Panchayet taxes, it is found that the only remedy to ensure prompt collection of Village Panchayet taxes and thereby provide sufficient funds for undertaking works of permanent utility is to revert to the old system under which the Revenue Officers were entirely responsible for fixing and collecting Mohatarfa taxes. But the present provisions of the Village Panchayet Regulation do not permit of such a change unless they are amended. In order therefore to give effect to the change of procedure, necessary amendments have been proposed in the Village Panchayet Regulation and Rules as directed by Government/Order No.L.8428-38/V.P.
in Government

V.P. 46-34-4 dated 7th May 1936.

4. Under the revised procedure, the Amildar will be responsible for fixing the rates of obligatory taxes to be levied and for the preparation of the assessment list in respect of each Panchayet in the Taluk. The power to levy optional taxes is continued in the Panchayets, but collection of these taxes also will be entrusted to the Amildar. The formalities to be observed and the procedure to be adopted both as regards the levy of taxes and the preparation of assessment lists have however been kept unaltered and there is ample provision even under the proposed change for the assessees to prefer objections etc. A copy of the assessmen list thus prepared by the Amildar, through the agency of the Village Officers, will be sent to the Panchayet. Panchayets may prefer objections to the assessment list within a period of one month to be supported by a copy of the Village Panchayet resolution duly recorded in this behalf. In cases of differences between the Amildar and a Panchayet the matter will be referred to the Sub Division Officer, whose decision shall be final. Instead of keeping the same assessment list prepared for any year indefinitely as at present it is proposed to prepare a fresh list once in 4 years as in the case of Municipalities, noting only the alterations occurring in the meanwhile. A copy of the assessment list thus finally prepared shall be sent to the Panchayet for reference and record in the Panchayet Office.

5. On the basis of the assessment list so prepared the Shanbhog will prepare the Khata which will be the basis for collection by the Patel. The collections made shall be entered in the Khirdi by the Shanbhog and shall be promptly remitted to the Taluk Treasury by the Patel and credited to the Village Panchayet Savings Bank account before the end of the month. In the case of optional taxes levied under Section 37 of the Village Panchayet Regulation the

the payment of which has been commuted into a contribution of labour by the Panchayet, the Shanbhog shall make a note of the same in the remarks column of the Khirdi against the concerned item. At the end of each month a copy of the Khirdi, with copies of the receipts issued by the Patel during the month, shall be submitted by the Shanbhog to the Amildar, who will forward it to the Chairman after satisfying himself that the collections made were duty credited to the Treasury. On receipt of the Khirdi, the chairman shall make the necessary entries in the Day Book and the assessment list. The Revenue Inspector shall check the khates and the Khirdies during the collection season and at other times as is being done in the case of Land Revenue dues and satisfy himself that proper steps are taken to collect the taxes. The Amildar shall also exercise a similar check. In case of defaulters provision has been made for the collection of the dues straight away as arrears of Land Revenue by means of distraint and sale of the moveable properties of the defaulters as in the case of any other item of arrear which is being collected as Land Revenue arrears at present which makes Section 40 (4) of the Village Panchayet Regulation unnecessary and which is accordingly deleted.

6. At present the period of limitation for the recovery of the Village Panchayet dues by revenue processes is only three years. For arrears beyond this period, the recovery can only be by Civil Suits. But recovery by revenue processes is more advantageous and convenient than through Civil Suits. It is therefore proposed to enhance the period for the recovery of the dues by revenue processes from three to six years as has been done in the case of recovery of rent or Land Revenue dues to Inamdars from tenants in Inam villages under Government management, which has since been extended to all Inam villages where Survey and Settlement have been introduced.

7. Consequent on the change of procedure in the collection of Village Panchayet taxes certain changes have been effected in the Rules re: remissions and refund of Village Panchayet taxes. At present the Panchayets are empowered to remit irrecoverable arrears of Village Panchaye taxes up to Rs.5/- in each case, the Deputy Commissioners up to Rs.25/- and the Revenue Commissioner up to Rs.100/-. The Amildars and Sub Division Officers are not exercising any powers at all regarding remission of Village Panchayet arrears The collection work having devolved on the Revenue Officers it is necessary to decentralize the powers of remission of Village Panchayet taxes also as in the case of land revenue. With this end in view the following change has been suggested in re: to the powers of the various Revenue Officers which slightly differ from the powers that they are exercising in respect of land revenue:--

Amildars.	up to	Rs.5/-.
Sub Division Officers.		" 25/-.
Deputy Commissioners.		" 50/-.
Revenue Commissioner.		" 100/-.

In the case of larger amounts sanction of Government will have to be obtained as at present. As regards refund of Village Panchayet taxes also there is not much change and the Revenue Officers may continue to exercise the powers that they are exercising at present which are as follows:--

(Vide rules issued with Government Notification No.L.8507/V.P. 69-32-3 dated 29th June 1933).

Amildars	up to	Rs.25/-.
Sub Division Officers		" 50/-.
Deputy Commissioners.		" 100/-.
Revenue Commissioner	above	" 100/-.

Thus under the new procedure the Village Panchayets have no powers either for remission or refund of Village Panchayet taxes and the powers vest entirely with the Revenue Officers and Government.

8. Although under the proposed change of procedure the responsibility of collecting the Panchayet taxes devolves on the Revenue Department entirely, yet as a precautionary measure the rules issued with Government Notification No.L. 2888/V.P. 21-34-19 dated 23rd October 1935 for the appointment of special Revenue Inspectors for collection of Village Panchayet taxes are proposed to be kept unaltered in order to give the Amildars some assistance when the collection work becomes heavy. Of course it is understood that recourse will be had to this arrangement for specific periods only when the circumstances necessitate it in the case of Taluks where the arrears to be collected are exceptionally heavy.

Revenue Commissioner.

Amendments to the Village Panchayet Regulation and Rules so as to make the Amildar responsible for the fixing and collection of Village Panchayet Rates.

Section number or Rule number & page in the Village Panchayet Manual.	Present Section or Rule.	Amended Section or Rule.	Remarks.
		Amendments to the Village Panchayet Regulation.	
Section 36 (1) Page 13.	Every Panchayet shall levy, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals and carts in the village or villages within its jurisdiction.	In each Panchayet the Amildar shall levy, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals and carts in the villages within its jurisdiction.	
Section 36 (2).	The rates of such taxes shall not exceed the maxima that may be prescribed.	.....	Requires no change.
Section 36 (3)	It shall be competent to the Panchayet to make provision for exemptions in favour of individuals, or a class of individuals, subject to such rules as may be prescribed in this behalf.	The Amildar shall be competent to make provision for exemptions in favour of individuals, or a class of individuals subject to such rules as may be prescribed in this behalf.	
Section 37.	Re: levy of optional taxes, cesses etc., by Panchayets.	.....	Requires no change.
Section 38 (1). Page 14.	If at any time, in the opinion of the Deputy Commissioner, the regular income of the Panchayet falls below what is necessary for the proper discharge of the duties specified in Section 20, the Deputy Commissioner may call upon the Panchayet to take steps within six months, to increase its income to such an amount as may be considered necessary. If the Panchayet fails to take adequate steps to increase its income to the required amount, the Deputy Commissioner may require it to increase the rate of taxes imposed under Section 36.	If at any time, in the opinion of the Deputy Commissioner, the regular income of the Panchayet falls below what is necessary for the proper discharge of the duties specified in Section 20, the Deputy Commissioner may call upon the Panchayet to take steps to increase its income to such an amount as may be considered necessary by increasing the rates of taxes imposed under Section 36.	
	Provided that in no circumstances shall the Deputy Commissioner have power to require the rates of taxes to be increased beyond the maxima prescribed.	Provided that in no circumstances shall the Deputy Commissioner have power to require the rates of taxes to be increased beyond the maxima prescribed.	
	2. An appeal shall lie to the Revenue Commissioner from an order of the Deputy Commissioner under this Section.	An appeal shall lie to Revenue Commissioner from an order of the Deputy Commissioner under this Section.	
Section 40 (1). Page 14.	1. The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered by the Chairman by distraint and sale of the moveable property of the defaulter.	The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered as an arrear of Land Revenue by the Amildar.	

Section 40.
Page. 14.

2. If the Panchayet neglects to recover or cannot recover the taxes or other dues under sub-Section (1), the Amildar may recover the same by distraint and sale and shall for this purposes have all the powers that may be exercised by a Chairman under Sub Section (1).

3. The procedure to be followed prior to and during distraint and sale, and the properties to be exempted from distraint and the disposal of surplus proceeds, etc., shall be in accordance with the rules framed in this behalf.

4. If the taxes or other dues cannot be recovered under sub-sections (1) and (2), a statement of account shall be prepared by the Amildar and such statement when certified by the Deputy Commissioner, shall be conclusive evidence of the existence of the arrear, of the amount due as arrear, and of the person who is the defaulter. It shall be lawful for the Deputy Commissioner to recover such dues as an arrear of land revenue, and on receipt of such certified statement, it shall be lawful for the Deputy Commissioner of any other District to recover the dues so certified as if the demand arose in his own District.

Section 40 (5).
Page 15.

5. Nothing herein contained shall preclude the institution by a Panchayet of a suit for any amount due under this Regulation.

6. No proceedings shall be taken under sub-sections (1), (2) or (4) more than three years after the amount became due.

..... May be deleted.

Requires no change. ?

..... May be omitted.

Nothing herein contained shall preclude the institution by Amildar of a suit for any amount due under this Regulation.

No proceedings shall be taken under sub-section (1) more than years after the amount became due.

Amendments in the Village Panchayet Rules.

Rules re levy of taxes.

Rule 1.
Page 42.

The rates of taxes leviable under Section 36 shall be fixed by Panchayet and shall not exceed those noted below:--

* * *

The rates of taxes leviable under Section 36 shall be fixed by Amildar and shall not exceed those noted below:-

Rule 2.
Page 43.

Every Panchayet shall as soon as possible after its first constitution take steps for levying the taxes that are leviable under Section 36 of the Regulation. The rates fixed may be less than those prescribed in Rule 1, but shall not exceed those rates.

3. When a Panchayet proposes to levy a tax, cess, rate or fee under Sections 36 and 37 of the Regulation or when it proposes to enhance the rates of any tax, cess or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the Office of the Panchayet, specifying a date not earlier than one month from the date of such

The Amildar shall as soon as possible after the first constitution of the Panchayet takes steps for levying the taxes that are leviable under Section 36 of the Regulation. The rates fixed may be less than those prescribed in Rule 1, but shall not exceed those rates.

When the Amildar or a Panchayet proposes to levy a tax, cess, rate or fee under Sections 36 and 37 respectively of the Regulation or when it is proposed to enhance the rate of any tax, cess or fee for the time being in force, the proposal shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet, and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Amildar or the Panchayet as the case may be will take the

Rule 4. Page 43.	4. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.	Any person objecting to the imposition of a tax, cess, rate or fee or the rate proposed or to the class of person of property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Amildar or the Panchayet considers the proposal.
Rule 5. Page 44.	5. The Panchayet shall consider all objections or suggestions made under Rule 4 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.	The Amildar or the Panchayet as the case may be shall consider all objections or suggestions made under rule 4 on the date fixed and on the following days, if necessary, and may approve of the disposal proposal with or without modifications provided that if the Amildar or the Panchayet as the case may be considers that the rate of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. In cases falling under Section 37 of the resolution of the Panchayet shall be forwarded to the Amildar, who shall take necessary action to obtain the sanction of Government.
Rule 6 (b). Page 44.	A certificate should be granted signed by the Chairman of the Village Panchayet collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.	A certificate should be granted by the Village Officer collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him in any other Village Panchayet in respect of his trade.

Rules regarding preparation of Assessment List etc.

ule 11. age 45.	Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes:-	1. The Amildar shall, through the agency of the Village Officers, cause an assessment list to be prepared in duplicate in respect of each Panchayet in the Taluk for the levy of the following kinds of taxes:--
	x x x x	The following may be added as a note to this Rule.
		(Note) - In the case of taxes levied under Section 37, the Chairman should prepare a Kulwar demand list in respect of the Panchayet and forward the same to the Amildar who will get it entered in the assessment list and take necessary action for the recovery of the same.
Rule 12.	The assessment list shall be in form No.16.	2. The assessment list shall be im form No.16.
Rule 13.	As soon as the assessment is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be considered and decided by the Panchayet* on a day which shall not be within 30 days of the date of the notice aforesaid.	3. The word "Amildar" may be substituted for the word "Panchayet" occurring in the 8th line of the Rule. 4. Simultaneously with the publication of the notice under Rule 3 supra, the duplicate copy of the assessment list shall be sent to the Panchayet for an expression of their opinion about the rates etc., and the Panchayet should return the same within 30 days together with their objections, if any, supported by a copy of the Village Panchayet Resolution. If the list is not returned within 30 days the Amildar shall take further action to confirm the rates. In case of differences between the Amildar and the Panchayet with regard to the rates fixed, the decision of the Assistant Commissioner or if there is no Assistant Commissioner that of the Deputy Commissioner shall be final.
Rule 14.	Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property, included in the list or the agent of such person shall be at liberty to inspect the lists and to make extracts therefrom without charge.	5. Requires no change.
Rule 15.	All objections to the assessment will be considered and decided by the Panchayet on the date specified in	6. All objections to the assessment will be considered and decided by the Amildar on the dates specified in the notice published under Rule 2 (or any other later date, and the decision of the Amildar

in the notice published under Rule 13 or on any later date to which the meeting may be adjourned, and the decision of the Panchayet shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner and, if there is no Assistant Commissioner to the Deputy Commissioner from the decision of the Panchayet if it is presented within 30 days of the date of the communication of the decision and the order of the Assistant or the Deputy Commissioner shall be final. The Panchayet shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and the decision of the Panchayet in other cases to be made in the assessment list which shall be authenticated by the signature of the Chairman.

Rule 16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

Rule 17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of rule 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

Rule 18. The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the Land Revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet/.

Rule 19.(1) All taxes, cesses, rates and fees shall be payable to such persons as may be specifically authorised by the Panchayet for the purpose.

Provided that the Deputy Commissioner may at the request of the Village Panchayet entrust the collection of taxes under Section 36 of the Village Officers.

Rule 19 (2). When the collection of taxes is entrusted to the Village Officers, they shall be paid from the Panchayet Fund remuneration and stationery allowance at such rates as may be fixed from time to time by the Government.

shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner and, if there is no Assistant Commissioner, to the Deputy Commissioner, from the decision of the Amildar if it is presented within 30 days of the date of the communication of the decision and the order of the Assistant or the Deputy Commissioner shall be final. The Amildar shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred or when there is difference between him and the Panchayet under Rule 4, and his own decision in other cases to be made in the assessment list, which shall be authenticated by his signature.

7. ..... Requires no change.

8. It shall be necessary to prepare a new assessment list once in 4 years. The Amildar shall during Dittam Jamabandi scrutinise the list and may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of rules 3, 4, 5 and 6 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

9. Additional Rule :-

The Amildar shall send a copy of the assessment list so prepared to the Chairman of the Panchayet concerned for reference and record in the Panchayet Office.

Rules for the recovery of dues.

1. The word "Amildar" may be substituted for the word 'Panchayet' occurring in the last line of the existing Rule.

2. All taxes, cesses, rates and fees shall be payable to the Village Officers of the villages concerned.

... ... May be deleted.

3. For attending to collection work, the Patels and Shanbhogs shall be paid from the Panchayet Fund, remuneration and stationery allowance at such rates as may be fixed from time to time by the Government.

e 19 (a)

Where the collection work has been entrusted to the Village Officers, the following procedure should be adopted:--

(i) An extract from the assessment list containing Columns 1 to 9 shall be sent by the Village Panchayet to the Amildar of the Taluk at the annual Dittam Jamabandi, or before the end of January in any case. The Amildar shall forward the extract to the Revenue Inspector to the Shanbhog of the village concerned.

(ii) On receipt of the extract, the Shanbhog shall prepare the Khata in form 16 (a) which will be the basis for the collection by the Patel.

(iii) The Patel shall be provided with receipt books form 16 (c).

(iv) The collections ~~xxxx~~ made shall be entered in the Khirdi in form 16 (b), by the Shanbhog and shall be promptly remitted direct to the Taluk Treasury, and credited to the Village Panchayet Savings Bank account before the end of the month.

(v) At the end of each month, a copy of the Khirdi, which with copies of the receipts issued by the Patel during the month, shall be submitted by the Shanbhog to the Amildar, who will forward it to the Chairman after satisfying himself that the collections made were duly remitted to the Treasury. On receipt of the copy of the Khirdi, the Chairman shall make necessary entries in the Day Book and the Assessment List. The entries in the Day Book shall be made in red ink to indicate readily that the collection was made by the Village Officer and not by the Panchayet.

(vi) The Revenue Inspector shall check the Khates and Khirdies during the collection season and at other times, whenever he visits the villages as is done in the case of land revenue dues and satisfy himself that proper steps are taken to collect the taxes. The Amildar shall also exercise a similar check.

Rules 20 to 32

Pages 49, 50 & 51.

These rules prescribe the procedure for distraint etc. They require no change except that the word "Amildar" has to be substituted for the words "Secretary", "Chairman" and "Panchayet" wherever they occur with slight verbal alterations.

Additional rules issued with Notification No.L.2888/[illegible].P. 21-34-19 dated 21st October 1935 for the collection of taxes, cesses, fees etc., in village Panchayet areas in the State.

Rule (1):- Whenever a Panchayet neglects to recover or cannot recover the taxes or other dues under sub-section 1 of Section 40, and the Amildar considers it necessaey to have a special staff to assist him in the collection of such taxes and dues under sub-section (2) of Section 40, he shall make a report to the Deputy Commissioner through the Sub Division Officer.

Rule(2):- The Deputy Commissioner shall, if he, on perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which it is to be employed, the approximate cost and the quota thereof likely to be charged to each of the Panchayets.

4. The following procedure shall be adopted by the Village Officers for the collection of Village Panchayet taxes:--

... ... May be deleted.

(i) On the basis of the assessment list prepared, the Shanbhog shall prepare the Khatha in form 16 (a) which will be the basis for collection by the Patel.

(ii) The Patel shall be provided with receipt books form 16 (c).

(iii) ... ... Requires no change.

(iv) In the case of taxes levied under section 37, the payment of which have been commuted into a contribution of labour by the Panchayet, the Shanbhog shall make a note of the same in the remarks column of the Khirdi against the concerned item.

(v) ... ... Requires no change.

(vi) ... ... Requires no change.

(1) Whenever the Amildar considers it necessary to have a special staff in the collection of taxes or other dues under sub-section 1 of Section 40 in respect of one or more Panchayets he shall make a report to the Deputy Commissioner through the Sub Division Officer.

(2) The Deputy Commissioner shall, if he, on perusal of such report considers the appointment of a special staff necessary, give intimation of the same to the Panchayet concerned about the details of the proposed staff, the period for which it is to be employed, the approximate cost and the quota thereof likely to be charged to each of the Panchayets.

Rules 3 to 9 issued with the above notification require no change.

Amendments to the Rules regarding remissions and writes off. (Page 52).

Rule 2. Page 52.	The Chairman will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the Village Panchayet from time to time in their meetings for their decision.	The Amildar shall, through the agency of the Village Officers, cause to be prepared lists of amounts falling under both classes with full details in respect of each item during Dittam Jamabandi every year.
Rule 3. Page 52.	The Panchayets are empowered to remit, by resolutions duly passed at the meeting, all items falling under class 1 (a) irrespective of the amount involved in each case; as regards items falling under class 1 (b) they are empowered, by recording resolutions, to write off items not exceeding Rs.5/- in each case. With regard to items exceeding Rs.5/-, a resolution recommending the amount to be written off should be passed. The Chairman will prepare a list of such cases and submit the same to the Amildar together with a copy of the resolution of the Panchayet. The Amildar will submit the papers with his opinion through the Sub Division Officer to the Deputy Commissioner for orders.	The Amildars and Deputy Amildars are empowered to remit, all items falling under class 1 (a) irrespective of amount in each case; as regards cases falling under class 1 (b) they are empowered to write off items not exceeding Rs.5/- in each case. With regard to items exceeding Rs.5/- the Amildar or Deputy Amildar shall prepare a list of such cases and submit the same to the Sub Division Officer with his opinion, for orders.
Rule 4.	The Deputy Commissioners are empowered to write off amounts deemed irrecoverable up to Rs.25/- in each case and the Revenue Commissioner up to Rs.100/- in each case. Sanction of Government shall be obtained for writing off larger amounts.	The Sub Division Officers are empowered to write off amounts deemed irrecoverable up to Rs.25/- in each case, the Deputy Commissioners up to Rs.50/- in each case, and the Revenue Commissioner up to Rs.100/- in each case. Sanction of Government shouldbe obtained for writing off larger amounts.
Rule 5.	Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the chairman against the items concerned quoting the authority sanctioning remission or write off in each case.	Final orders passed in regard to such items should be duly entered in the assessment list by the Amildar against the items concerned quoting the authority sanctioning the remission or write off in each case.
Rule 6.	A consolidated list of amounts so remitted or written off in each month should be submitted to the Amildar with the Demand, Collection and Balance statement for each quarter. The Amildar and other inspecting officers should, by an examination of the proceedings of the Village Panchayet, satisfy themselves that the powers of the Village Panchayets are being properly exercised and that the entries are in order.	A consolidated list of amounts so remitted or written off in each quarter should be submitted to the Deputy Commissioner through the Sub Division Officer with the Demand, Collection and Balance statement for the quarter. The Deputy Commissioner and the Sub Division Officer should during their inspections satisfy themselves that the above procedure is being strictly followed.

Amendment to the Rules regarding refund of taxes. (Vide Notification No. L8507—V.P. 69-32-3 dated 29.6.1933)

Rule 1.	All claims for refund of amounts paid to the Village Panchayets shall be preferred in writing by the parties to the Chairman of the Village Panchayet concerned.	All claims for refund of amounts shall be preferred in writing by the parties to the Amildar of the Taluk concerned, who after satisfying himself that the claim is valid, shall pass the order of refund if it is within his powers of sanction. In other cases he will forward the application for refund, with necessary references, to the Sub Division Officer for orders.
Rule 2.	The Chairman, after satisfying himself that the claim is valid, shall place the application before the Village Panchayet, with necessary references, etc., in its monthly meetings and have a resolution recorded for the refund of the amount.	
Rule 3.	In respect of amounts not exceeding Rs.10/- and not over three years old, the resolution of the Village Panchayet shall be sufficient and the Chairman may refund the money on the strength of such resolution. In other cases, he shall submit the application for refund, with the resolution of the Village Panchayet thereon, to the Amildar of the Taluk.	

Rule 4.	The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs.25/-, the Sub Division Officers up to Rs.50/-, and the Deputy Commissioners up to Rs.100/-, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.	... . Requires no change.
Rule 5.	A note of the date of refund and authority therefor should be entered by the Chairman against the item, in the Register concerned, to avoid double payments.	A note of the date of refund and authority therefor should be entered by the Amildar against the item, in the Register concerned, to avoid double payments.
Rule 6.	At the end of every quarter the Chairman shall submit to the Amildar, a consolidated statement of amounts refunded by the Village Panchayet during the quarter, in the undermentioned form. The Amildar shall scrutinise the statement and bring the details into the accounts maintained in the Taluk Office.	At the end of every quarter the Amildar shall submit to the ~~Amildar~~ Deputy Commissioner through the Sub Division Officer, a consolidated statement of amounts refunded during the quarter in the undermentioned form. The Deputy Commissioner shall scrutinise/ the same and return it to the Amildar, who will bring the details into the accounts maintained in the Taluk Office.
Rule 7.	The Local Revenue Officers shall during their inspections satisfy themselves that the Village Panchayets follow the above procedure and that irregularities are not permitted.	The Deputy Commissioners and Sub Division Officers should during their inspections satisfy themselves that the above procedure is being followed and that irregularities are not permitted.
	Column 3 of refund statement: (Date of credit of the amount to the Village Panchayet).	(Date of credit of the amount to the Village Panchayet Savings Bank account in the Treasury).

Commutation of taxes.

Page 51. The following may be added as rule 5 to the rules regarding commutation of taxes.

The Panchayet should forward a list of cases in which payment of taxes levied under Section 37 has been commuted into a contribution of labour to the Amildar, who will take necessary action to get it entered in the assessment list and the Khirdi against the concerned items.

Amendments to the Village Panchayet Forms.

Form 16. Page 80. Column 7. — Initials of the Chairman with date. — Initials of the Amildar with date.

Form 17. Page 84. For the existing form 17, the following form is pro.

Notice of demand:-

Take notice that the Amildar or Deputy Amildar demands from you the sum of Rs..... due to the Village Panchayet of..... on account of..... for the year 19 - 19 , and if the ~~same~~ sum due is not paid to the Patel of the village or to the Taluk Treasury or if sufficient cause for the non-payment is not shown to him within 15 days from the service of this notice, warrant of distress will be issued for the recovery of the same with costs.

Date..... Signature of the Amildar.

To or Deputy Amildar.

F. Chambers
Revenue Commissioner.

15

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

W.W. 7.2.38

No. PS298-305, Dated, Bangalore, 25-3-1938

Official Memorandum.

A meeting of the Select Committee appointed to consider the Village Panchayat (Amendment) Bill will be held in the Chambers of the 2nd Member of Council, Public Offices Buildings, Bangalore at 2P.M. on Monday the 4/5/1938

By Order,

Secretary to the Committee.

To 1) K. V. Ananteramaiah Esq
2) B. T. Kesavamurthy Esq
3) H. V. Ramaswamy Esq
4) D. G. Rama Iyer Esq
5) M. C. Linegowda Esq
6) S. Nijalingappa Esq.
P.T.O. 7) Dharmapuramaiah Esq
8) D. Ramachandraiah Esq.

Copy to P.A. to 2 wd Secretary
Legation
L-C Office.

see

16

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

No. PS298-305. *Dated Bangalore,*....24th March.....193 8.

NOTIFICATION.

OFFICIAL MEMORANDUM.

A meeting of the Select Committee appointed to consider the Village Panchayat (Amendment) Bill will be held in the Chambers of the 2nd Member of Council, Public Offices Buildings, Bangalore, at 3 P.M. on Monday the 4th April 1938.

By Order,

Secretary to the Committee.

WD 0544—GPB—30,000—2-9-83

DRAFT.

SUBJECT.....

.....

.....

Section. Leg is
File No. 7-38
Serial No. /X

Diary No. of letter replied to.....

Proceedings of the Government of H. H. the Maharaja of Mysore.

Order No. L P 311/Eccl

GENERAL AND REVENUE SECRETARIAT,

( )

, the.....*191* .

Ordered that the accompanying Act further to amend the Mysore Village Panchayat Act which received the assent of His Highness the Maharaja, on the eighth day of July 1938, be published as ~~Regulation~~ Act No. XIV of 1938 in the *Mysore Gazette* for general information.

Date of issue.....15-7-38.....

Signed by.....Mr. BKR.

May this be—

(i) Printed?

(ii) Treated as a standing order?

(iii) Published in the "Gazette" English part?

(iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the "Gazette" Kannada part?

Secretary to Government.

BKR 14/7

To

The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of .....spare copies in English, and .....spare copies in Kannada ~~to this office, and.....spare copies in English and.....spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore~~. Proofs should be sent to this office for approval before publication. as per standing orders.

Copy to Translation Br.

BKR

NOTIFICATION.

Order No. P. 311—*Legis.* 7-38-1, *dated Bangalore,* 15*th July* 1938.

Ordered that the accompanying Act further to amend the Mysore Village Panchayet Act which received the assent of His Highness the Maharaja, on the eighth day of July 1938, be published as Act No. XIV of 1938 in the *Mysore Gazette*, for general information.

By Order,

C. SUBRAHMANYA AIYAR,
Offg. *Secretary to Government,*
General Department.

ACT No. XIV OF 1938.

(Received the assent of His Highness the Maharaja on the Eighth day of July 1938.)

An Act further to amend the Mysore Village Panchayet Act, 1926.

Whereas it is expedient further to amend the Mysore Village Panchayet Act, 1926; it is hereby enacted as follows:—

1. This Act may be called the Mysore Village Panchayet (Amendment) Act, 1938.

2. For Section 36, the following section shall be substituted:—

"36. (1) In every Panchayet, the Amildar shall assess and recover in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayet and shall not exceed the maxima that may be prescribed.

(3) It shall be competent to the Amildar to make provision for exemptions in favour of individuals or a class

of individuals, subject to such rules as may be prescribed in this behalf."

3. To section 37, the following sub-clause shall be added :

"(3) The Amildar shall assess and recover any such tax, cess, rate or fee."

4. For section 40, the following section shall be substituted :—

"40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed and, in case of default of such payment, shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

(3) No proceedings shall be taken under sub-section (1) more than six years after the amount became due."

MIRZA M. ISMAIL,
Dewan.

Price: 0-0-3.

Printed by the Superintendent at the Government Press, Bangalore.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Order No. P 311 Leg 7-38-5
Read: Encl
Dated Bangalore 15th July 1938

Ordered that the accompanying Act further to amend the Mysore Village Panchayet Act which received the assent of His Highness the Maharaja on the eighth day of July 1938, be published as Act No.XIX of 1938 in the Mysore Gazette, for general information.

For General Secretary to Government.

To

The Compiler, Mysore Gazette, for publication in Part IV of the Gazette, in English and Kannada and for supply of spare copies in English and in English and Kannada as per Standing Orders. Proofs should be sent to this office for approval before publication.

Que. 5 8(1)

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By Order,

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Offg. *Secretary to Government,*
General Department.

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